

# **EXHIBIT 67**

(1) Today's date	(1) <u>8.1.2017</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR AUTO OF QUEENS</u>
(4) Client # / File #	(4) <u>5260</u>
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____, 200 (5b) <u>8.1.2017</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Preparation and filing of Internal Revenue Service forms 8886, for tax years 2013 - 2016 required by Internal Revenue notice 2016-66 for the companies participation in Reinsurance activities with, and premium remittances into, Star Reinsurance Company LTD for extended warranty and other aftersale products allowed under IRS Technical Advice Memorandum 200453012. As well as the gathering of information required to complete the required forms.

Amount Due 2,390.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH  
CLIENT # / FILE #  
\_\_\_\_\_

W.I.P. TO HOLD: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

BILL #: \_\_\_\_\_

WRITE UP /( DOWN): \_\_\_\_\_

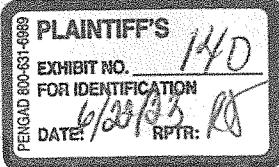
DATE KEYPUNCHED: \_\_\_\_\_

BILL

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_



CONFIDENTIAL

VOYNOW\_024307

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

07/31/2017

Client: 5260

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 3195

PROFESSIONAL SERVICES:

PREPARATION AND FILING OF INTERNAL  
REVENUE SERVICE FORMS 8886, FOR TAX  
YEARS 2013-2016 REQUIRED BY INTERNAL  
REVENUE NOTICE 2016-66 FOR THE  
COMPANIES PARTICIPATION IN  
REINSURANCE ACTIVITIES WITH, AND  
PREMIUM REMITTANCES INTO, STAR  
REINSURANCE COMPANY LTD FOR  
EXTENDED WARRANTY AND OTHER  
AFTERSALE PRODUCTS ALLOWED UNDER  
IRS TECHNICAL ADVICE MEMORANDUM  
200453012. AS WELL AS THE GATHERING  
OF INFORMATION REQUIRED TO  
COMPLETE THE REQUIRED FORMS.

2,390.00

Invoice Total

\$2,390.00

CONFIDENTIAL

VOYNOW\_024308

(1) Today's date	(1) 8.1.17
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR AUTO OF QUEENS
(4) Client # / File #	(4) 5260
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____, 200 _____ (5b) 8.1.17, 200 _____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2016

closing of the books, preparation of tax work papers,

preparation of federal, state, and city Partnership tax returns.

Amount Due 2,220.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)**

W.I.P.

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH  
CLIENT # / FILE #

W.I.P. TO HOLD: \_\_\_\_\_

: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

WRITE UP / ( DOWN): \_\_\_\_\_

BILL #: \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_

BILL

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

07/31/2017

Client: 5260

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 3203

PROFESSIONAL SERVICES:

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2016 CLOSING OF THE  
BOOKS, PREPARATION OF TAX  
WORKPAPERS AND PREPARATION OF  
FEDERAL, STATE AND CITY PARTNERSHIP  
TAX RETURNS

2,220.00

Invoice Total

\$2,220.00

CONFIDENTIAL

VOYNOW\_024310

VOYNOW, Bayard, Whyte and Company, LLP

Billing Worksheet

Thursday, July 27, 2017

January 1, 1900 - July 27, 2017

5260

STAR SUBARU

STAR AUTO SALES OF QUEENS, LLC

Office: MAIN

Partner: 83

Manager: 75

Associate:

D/B/A STAR SUBARU

Phone (Business):

206-26 NORTHERN BLVD  
BAYSIDE, NY 11361

E-mail:

Accounts Receivable Open Items

Date	Type	Reference	Due Date	Amount	Open
07/01/17	Invoice #2514		07/01/17	500.00	500.00
07/27/17	Amount Due				500.00

Aging WIP & A/R

	07/27/2017	06/30/2017	05/31/2017	04/30/2017	03/31/2017+	Total	Last Invoice & Receipt		
							Date	Amount	
WIP	1,211.50	(267.50)	0.00	140.00	2,499.10	3,583.10	Last Invoice	07/01/17	500.00
A/R	500.00	0.00	0.00	0.00	0.00	500.00	Last Receipt	06/15/17	(500.00)

\* Billing Instructions:

5260 STAR SUBARU

Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
INTERIM SERVICES										
INTERIM	INTERIM	146	FIELDWORK	10/18/16	Time:	130.00	11.00	0.00	1,430.00	
INTERIM	INTERIM	152	FIELDWORK	10/18/16	Time:	110.00	2.20	0.00	242.00	Comments: service
INTERIM	INTERIM	152	FIELDWORK	10/19/16	Time:	110.00	2.00	0.00	220.00	Comments: service
INTERIM	INTERIM	146	FIELDWORK	10/19/16	Time:	130.00	10.00	0.00	1,300.00	
INTERIM	INTERIM	149	FIELDWORK	10/19/16	Time:	110.00	2.00	0.00	220.00	
INTERIM	INTERIM	152	FIELDWORK	10/31/16	Time:	110.00	1.50	0.00	165.00	Comments: prepare tax planning binder
INTERIM	INTERIM	146	FIELDWORK	11/01/16	Time:	130.00	1.30	0.00	169.00	Comments: examining and typing memo
INTERIM SERVICES Totals						30.00	0.00	3,746.00		

3

CONFIDENTIAL

VOYNOW\_024311

Vogelnest, Bayard, Whyte and Company, LLP

Billing Worksheet

Thursday, July 27, 2017

January 1, 1900 - July 27, 2017

5260		STAR SUBARU		Time & Expenses Available to be billed						
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
<b>RETAINER</b>										
	RETAINER	63	ACCOUNTIN	10/03/16	Time:	0.00	0.00	0.00	-500.00	_____
	RETAINER	63	ACCOUNTIN	11/01/16	Time:	0.00	0.00	0.00	-500.00	_____
	RETAINER	63	ACCOUNTIN	12/01/16	Time:	0.00	0.00	0.00	-500.00	_____
	RETAINER	63	ACCOUNTIN	01/02/17	Time:	0.00	0.00	0.00	-500.00	_____
	RETAINER	63	ACCOUNTIN	02/01/17	Time:	0.00	0.00	0.00	-500.00	_____
	RETAINER	63	ACCOUNTIN	03/01/17	Time:	0.00	0.00	0.00	-500.00	_____
	RETAINER	63	ACCOUNTIN	04/03/17	Time:	0.00	0.00	0.00	-500.00	_____
	RETAINER	63	ACCOUNTIN	05/01/17	Time:	0.00	0.00	0.00	-500.00	_____
	RETAINER	63	ACCOUNTIN	06/01/17	Time:	0.00	0.00	0.00	-500.00	_____
	RETAINER	63	ACCOUNTIN	07/01/17	Time:	0.00	0.00	0.00	-500.00	_____
	RETAINER Totals					0.00	0.00	0.00	-5,000.00	_____
<b>SPECIAL PROJECTS</b>										
SPECIAL	SPECIAL	75	RESEARCH	09/20/16	Time:	250.00	1.00	0.00	250.00	_____
SPECIAL	SPECIAL	75	RESEARCH	09/23/16	Time:	250.00	1.50	0.00	375.00	_____
SPECIAL	SPECIAL	48	REVIEW	04/20/17	Time:	275.00	0.30	0.00	82.50	_____
SPECIAL PROJECTS Totals						2.80	0.00	0.00	707.50	_____
<b>TAX SERVICES</b>										
TAX	1065	150	ACCOUNTIN	12/22/16	Time:	110.00	0.05	0.00	5.50	_____
TAX	1065	150	ACCOUNTIN	12/28/16	Time:	110.00	0.10	0.00	11.00	_____
TAX	1065	136	REVIEW	01/10/17	Time:	160.00	0.10	0.00	16.00	_____
TAX	1065	151	PREPARATION	01/10/17	Time:	110.00	0.33	0.00	36.30	_____
TAX	1065	151	PREPARATION	01/25/17	Time:	110.00	0.13	0.00	14.30	_____
TAX	1065	146	FIELDWORK	01/25/17	Time:	130.00	11.00	0.00	1,430.00	_____
TAX	1065	146	FIELDWORK	01/26/17	Time:	130.00	10.00	0.00	1,300.00	_____
TAX	1065	146	FIELDWORK	01/27/17	Time:	130.00	8.00	0.00	1,040.00	_____
TAX	1065	83	REVIEW	01/27/17	Time:	275.00	2.50	0.00	687.50	_____
	Comments: go to the dealership and work on the year end									

CONFIDENTIAL

VOYNOW\_024312

Vojnow, Bayard, Whyte and Company, LLP

## Billing Worksheet

Thursday, July 27, 2017

January 1, 1900 - July 27, 2017

Engagement	STAR SUBARU		Activity	Date	Time & Expenses Available to be billed						Comments / Biller Note (*Biller:)
	Project	Staff			Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount		
TAX	1065	150	ACCOUNTIN	01/30/17	Time:	110.00	1.00	0.00	110.00		Comments: Entering trial balance.
TAX	1065	63	TYPEPROC	02/02/17	Time:	100.00	0.10	0.00	10.00		
TAX	1065	144	FIELDWORK	02/04/17	Time:	155.00	1.00	0.00	155.00		
TAX	1065	83	ACCOUNTIN	02/06/17	Time:	0.00	0.00	0.00	-4,600.00		
TAX	1065	149	TRIALBAL	02/09/17	Time:	110.00	1.10	0.00	121.00		
TAX	1065	144	PREPARATION	02/16/17	Time:	155.00	4.10	0.00	635.50		
TAX	1065	136	REVIEW	02/22/17	Time:	160.00	0.10	0.00	16.00		
TAX	1065	136	REVIEW	02/22/17	Time:	160.00	0.10	0.00	16.00		
TAX	EXTENSION	144	ELFAUTHORIZ	02/25/17	Time:	155.00	0.60	0.00	93.00		
TAX	EXTENSION	144	EFILETRANS	03/10/17	Time:	155.00	0.20	0.00	31.00		
TAX	1065	48	REVIEW	04/17/17	Time:	275.00	0.30	0.00	82.50		Comments: form 8886
TAX	1065	152	PREPARATION	04/20/17	Time:	110.00	0.70	0.00	77.00		
TAX	1065	152	PREPARATION	04/24/17	Time:	110.00	0.40	0.00	44.00		Comments: form 8886
TAX	1065	151	MATH	04/26/17	Time:	110.00	0.20	0.00	22.00		Comments: Checked 8886 forms
TAX	1065	152	PREPARATION	04/28/17	Time:	110.00	0.20	0.00	22.00		Comments: print out YE entries 2013-2015
TAX	1065	144	CLEARREVIEW	04/28/17	Time:	155.00	2.00	0.00	310.00		
TAX	1065	75	PREPARATION	05/18/17	Time:	250.00	2.00	0.00	500.00		Comments: Review job and return.
TAX	1065	144	CLEARREVIEW	05/12/17	Time:	155.00	1.50	0.00	232.50		
TAX	1065	75	PREPARATION	07/12/17	Time:	250.00	0.50	0.00	125.00		Comments: T/R
TAX	1065	56	PARTREV	07/19/17	Time:	275.00	1.00	0.00	275.00		
TAX	1065	56	PARTREV	07/20/17	Time:	275.00	0.50	0.00	137.50		
TAX	1065	75	PREPARATION	07/20/17	Time:	250.00	0.50	0.00	125.00		Comments: T/R
TAX	1065	83	REVIEW	07/24/17	Time:	275.00	1.80	0.00	495.00		Comments: review wokr papers and return
TAX	1065	151	MATH	07/25/17	Time:	110.00	2.00	0.00	220.00		Comments: Mathed Return
TAX	1065	75	PREPARATION	07/25/17	Time:	250.00	0.50	0.00	125.00		Comments: T/R
TAX	1065	63	TYPEPROC	07/26/17	Time:	100.00	0.30	0.00	30.00		
TAX	1065	144	CLEARREVIEW	07/26/17	Time:	155.00	0.80	0.00	124.00		*Biller: 9.42
TAX	1065	151	MATH	07/26/17	Time:	110.00	0.50	0.00	55.00		Comments: Finished mathing return
TAX SERVICES Totals						56.21	0.00	4,129.60			
Client STAR SUBARU Totals						89.01	0.00	3,583.10			

CONFIDENTIAL

VOYNOW\_024313

**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

02/06/2017

Client: 5260

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU, ATTN: DEBBIE  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 2373

**PROFESSIONAL SERVICES:**

PROGRESS BILLING FOR WORK  
COMPLETED ON THE DECEMBER 31, 2016  
CLOSING OF THE BOOKS AND  
PREPARATION OF PARTNERSHIP TAX  
RETURNS.

4,600.00

Invoice Total

\$4,600.00

CONFIDENTIAL

VOYNOW\_024314

(1) Today's date	(1) <u>9.2.16</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR AUTO OF QUEENS</u>
(4) Client # / File #	(4) <u>5260</u>
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____ 200 (5b) <u>9.2.16</u> , 200

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:**  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2015

closing of the books, preparation of tax work papers,

preparation of federal, state, and city Partnership tax returns.

Amount Due 2,120.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH  
CLIENT # / FILE #  
\_\_\_\_\_

W.I.P. TO HOLD: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

BILL #: \_\_\_\_\_

WRITE UP / ( DOWN): \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_

BILL

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

CONFIDENTIAL

VOYNOW\_024316

**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/06/2016

Client: 5260

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU, ATTN: VIVIAN K  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 1191

---

PROFESSIONAL SERVICES:

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2015 CLOSING OF THE  
BOOKS, PREPARATION OF TAX  
WORKPAPERS AND PREPARATION OF  
FEDERAL, STATE AND CITY PARTNERSHIP  
TAX RETURNS

2,120.00

Invoice Total

\$2,120.00

---

---

CONFIDENTIAL

VOYNOW\_024317

*Voynow, Bayard, Whyte and Company, LLP*

Billing Worksheet

Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

5260

**STAR SUBARU**

STAR AUTO SALES OF QUEENS, LLC

Office: MAIN

Partner: 83

Manager: 75

Associate:

D/B/A STAR SUBARU, ATTN: VIVIAN K  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361

Phone (Business):

E-mail:

Accounts Receivable Open Items					
	Date	Type	Reference	Due Date	Amount
	05/19/16	Check			(500.00)
	08/01/16	Invoice #652		08/01/16	500.00
	08/30/16	Amount Due			0.00
					<hr/>

	WIP	08/30/2016	07/31/2016	06/30/2016	05/31/2016	04/30/2016+	Total	Last Invoice & Receipt		
								Date	Amount	
	A/R	(500.00)	(500.00)	1,968.50	(500.00)	(3,501.50)	(3,033.00)	Last Invoice	08/01/16	500.00
		500.00	0.00	0.00	(500.00)	0.00	0.00	Last Receipt	08/08/16	(500.00)

\* Billing Instructions:

Engagement	Project	Staff	Activity	Date	Time & Expenses Available to be billed					
					Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
<b>INTERIM SERVICES</b>										
INTERIM	INTERIM	83	CLIENTMEET	06/28/16	Time:	275.00	3.00	0.00	825.00	Comments: go to NY and do an interim visit
INTERIM	INTERIM	144	FIELDWORK	06/29/16	Time:	150.00	3.40	0.00	510.00	
INTERIM	INTERIM	83	CLIENTMEET	06/29/16	Time:	275.00	2.50	0.00	687.50	Comments: go to NY and do an interim visit
INTERIM	INTERIM	144	FIELDWORK	06/30/16	Time:	150.00	0.30	0.00	45.00	
INTERIM SERVICES Totals						9.20	0.00	2,067.50		
<b>RETAINER</b>										
RETAINER		63	ACCOUNTIN	02/01/16	Time:	0.00	0.00	0.00	-500.00	

CONFIDENTIAL

VOYNOW\_024318

*Voynow, Bayard, Whyte and Company, LLP*

Billing Worksheet

Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

5260 STAR SUBARU		Time & Expenses Available to be billed								
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
RETAINER		63	ACCOUNTIN	03/01/16	Time: 0.00	0.00	0.00	-500.00		
RETAINER		63	ACCOUNTIN	04/01/16	Time: 0.00	0.00	0.00	-500.00		
RETAINER		63	ACCOUNTIN	05/02/16	Time: 0.00	0.00	0.00	-500.00		
RETAINER		63	ACCOUNTIN	06/01/16	Time: 0.00	0.00	0.00	-500.00		
RETAINER		63	ACCOUNTIN	07/01/16	Time: 0.00	0.00	0.00	-500.00		
RETAINER		63	ACCOUNTIN	08/01/16	Time: 0.00	0.00	0.00	-500.00		
RETAINER Totals						0.00	0.00	-3,500.00		
SPECIAL PROJECTS										
SPECIAL	SPECIAL	83	CLIENTMEET	06/16/16	Time: 275.00	1.00	0.00	275.00		Comments: do the 12 to 13 for Todd Berko for the valuation he is doing
SPECIAL PROJECTS Totals						1.00	0.00	275.00		
TAX SERVICES										
TAX	1065	144	PREPARATION	02/18/16	Time: 150.00	0.20	0.00	30.00		
TAX	1065	144	PREPARATION	02/18/16	Time: 150.00	2.00	0.00	300.00		
TAX	1065	144	PREPARATION	02/22/16	Time: 150.00	1.80	0.00	270.00		
TAX	1065	136	PREPARATION	02/24/16	Time: 150.00	0.10	0.00	15.00		Comments: IT-204-LL
TAX	1065	144	FIELDWORK	02/26/16	Time: 150.00	0.30	0.00	45.00		
TAX	1065	144	PREPARATION	02/27/16	Time: 150.00	1.20	0.00	180.00		
TAX	1065	75	PREPARATION	02/29/16	Time: 225.00	1.00	0.00	225.00		Comments: Review tax return
TAX	1065	63	PROGRESS	03/04/16	Time: 0.00	0.00	0.00	-4,580.00		
TAX	1065	56	PARTREV	03/04/16	Time: 275.00	0.50	0.00	137.50		
TAX	1065	75	PREPARATION	03/10/16	Time: 225.00	2.00	0.00	450.00		Comments: Find factory financial statements from years past for Vivian
TAX	1065	83	REVIEW	03/14/16	Time: 275.00	1.00	0.00	275.00		Comments: go over the work paper and tax return
TAX	1065	75	PREPARATION	03/14/16	Time: 225.00	1.00	0.00	225.00		Comments: Tax return
TAX	1065	147	MATH	03/15/16	Time: 90.00	1.40	0.00	126.00		
TAX	1065	63	TYPEPROC	03/15/16	Time: 100.00	0.30	0.00	30.00		Comments: PROCESS
TAX	1065	75	PREPARATION	03/15/16	Time: 225.00	1.00	0.00	225.00		Comments: tax return
TAX	1065	144	ELFAUTHORIZ	03/17/16	Time: 150.00	0.30	0.00	45.00		*Biller: 3.55

CONFIDENTIAL

VOYNOW\_024319

*Voynow, Bayard, Whyte and Company, LLP*

Billing Worksheet

Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

5260 STAR SUBARU										
Engagement	Project	Staff	Activity	Date	Time & Expenses Available to be billed			Amount	Bill Amount	Comments / Biller Note (*Biller:)
					Rate per Hour/Unit	Hours/Units	Cost			
TAX	1065	148	PREPARATION	06/16/16	Time: 90.00	0.60	0.00	54.00		*Biller: GATHERING INFORMATION FOR TOM BERKO
TAX	1065	148	PREPARATION	06/17/16	Time: 90.00	0.80	0.00	72.00		*Biller: todd berko 12-13
TAX SERVICES Totals						15.50	0.00	-1,875.50		
Client STAR SUBARU Totals						25.70	0.00	-3,033.00		

CONFIDENTIAL

VOYNOW\_024320

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83

STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

<----- MOST RECENT 12 MONTHS ----->

MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
--------	-------	---------	---------	------

SEP-15	3,970	6,676	0	500
OCT-15	500	0	0	2,470
NOV-15	500	0	0	2,000
DEC-15	500	0	0	500
JAN-16	500	0	0	500
FEB-16	500	0	0	500
MAR-16	5,080	0	0	500
APR-16	500	0	0	5,580
MAY-16	500	0	0	500
JUN-16	500	0	0	500
JUL-16	500	0	0	0
AUG-16	500	0	0	500

TOTAL	14,050	6,676	0	14,050
-------	--------	-------	---	--------

YTD	8,580	0	0	8,580
-----	-------	---	---	-------

<----- PRIOR 12 MONTHS ----->

MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
SEP-14	2,440	3,651	0	500
OCT-14	500	0	0	2,440
NOV-14	500	0	0	500
DEC-14	500	0	0	500
JAN-15	500	0	0	500
FEB-15	5,300	0	0	500
MAR-15	500	0	0	5,300
APR-15	500	0	0	500
MAY-15	500	0	0	500
JUN-15	500	0	0	500
JUL-15	500	0	0	500
AUG-15	500	0	0	500

TOTAL	12,740	3,651	0	12,740
-------	--------	-------	---	--------

PYTD	8,800	0	0	8,800
------	-------	---	---	-------

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
------	---------	---------	----------	----------	----------	-----------	-------	------

A/R	500.00	0.00	0.00	0.00	0.00	0.00	500.00	A/R
WIP	-500.00	-500.00	-500.00	-500.00	-500.00	-2,926.00	-5,426.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
----------	--------	--------	----------	---------	------	------	--------	------

HOURS	0.00	35.10	-35.10	0.00%	BILLED	11/01/16	500.00	PRG
DOLLARS	0.00	3,169.00	-3,169.00	0.00%	PAYMENT	08/05/16	500.00	SN

<----- WORK-IN-PROCESS ----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES/HOURS	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE

4,654.00	0.00	0.00	-10,080.00	-5,426.00	500.00	0.00	-4,926.00
48.70							

SEE DETAIL? (Yes) (No)    APPLY RETAINER? (Yes) (No)    BILL TYPE: (Std) (Prg) (Final)    NET WIP: -5,426.00

WIP TO XFER: \_\_\_\_\_

WIP TO HOLD: \_\_\_\_\_

WIP TO CLEAR: \_\_\_\_\_

WRITE UP/DOWN: \_\_\_\_\_

AMOUNT TO BILL: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

30 Aug 2016 14:24

DWIP SORT ON CLIENT ID 5260 / PAGE: 27

CONFIDENTIAL

VOYNOW\_024321

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

## \* \* FEE &amp; EXPENSE SUMMARIES \* \*

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	48.60	4,649.00	4,649.00
PERSONAL TAX RETURN SERVICES	0.10	5.00	4,654.00
SYSTEM GENERATED FEES	0.00	-10,080.00	-5,426.00

** TOTAL	48.70	-5,426.00
----------	-------	-----------

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
132 DOROTHEA BURCH	0.00	-10,080.00	-10,080.00
144 PHILLIP L. SALEMNO JR	0.10	5.00	-10,075.00
148 CODY MCCABE	2.10	294.00	-9,781.00
75 Bob Seibel	42.00	3,150.00	-6,631.00
83 Randall Franzen	0.50	105.00	-6,526.00
	4.00	1,100.00	-5,426.00

** TOTAL	48.70	-5,426.00
----------	-------	-----------

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
09/30/15	0.10	5.00	5.00
10/31/15	0.00	-500.00	-495.00
11/30/15	13.50	980.00	485.00
12/31/15	0.00	-500.00	-15.00
01/31/16	35.10	2,669.00	2,654.00
02/29/16	0.00	-500.00	2,154.00
03/31/16	0.00	-5,080.00	-2,926.00
04/30/16	0.00	-500.00	-3,426.00
05/31/16	0.00	-500.00	-3,926.00
06/30/16	0.00	-500.00	-4,426.00
07/31/16	0.00	-500.00	-4,926.00
08/31/16	0.00	-500.00	-5,426.00

** TOTAL	48.70	-5,426.00
----------	-------	-----------

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *						
01/31/16 01/30/16 5 62 PHILLIP L. SALEMNO J 144 140 0.10 14.00 121373 B H T:						
144 PHILLIP L. SALEMNO JR				0.10	14.00	
BUSTAX State Tax Return Prep				0.10	14.00	
11/30/15 11/23/15 5 68 CODY MCCABE tax PLANNING	148	75	11.00	825.00	114429 B H T:	
148 CODY MCCABE			11.00	825.00		
11/30/15 11/25/15 5 68 Randall Franzen go to dealerahip to the year end planning	83	275	2.00	550.00	116946 B H T:	
83 Randall Franzen			2.00	550.00		
BUSTAX Tax Planning			13.00	1,375.00		
01/31/16 01/18/16 5 69 CODY MCCABE YEAR END VISIT	148	75	12.00	900.00	120942 B H T:	
01/31/16 01/19/16 5 69 CODY MCCABE YEARD END VISIT	148	75	11.00	825.00	120943 B H T:	
01/31/16 01/20/16 5 69 CODY MCCABE Year end Visit	148	75	8.00	600.00	120946 B H T:	
148 CODY MCCABE			31.00	2,325.00		
11/30/15 11/05/15 5 69 Bob Seibel Profit tie in for bank.	75	210	0.50	105.00	112950 B H T:	
75 Bob Seibel			0.50	105.00		
01/31/16 01/20/16 5 69 Randall Franzen go to NY and do year end work meet with Mike	83	275	2.00	550.00	120952 B H T:	
83 Randall Franzen			2.00	550.00		
BUSTAX Year End Tax Work			33.50	2,980.00		
01/31/16 01/25/16 5 90 PHILLIP L. SALEMNO J 144 140 1.50 210.00 121353 B H T:						
01/31/16 01/26/16 5 90 PHILLIP L. SALEMNO J 144 140 0.50 70.00 121361 B H T:						
144 PHILLIP L. SALEMNO JR			2.00	280.00		
BUSTAX Trial Balance Data Inpu			2.00	280.00		
09/30/15 09/18/15 7 85 DOROTHEA BURCH scan, password protect and email	132	50	0.10	5.00	109187 B H T:	
132 DOROTHEA BURCH			0.10	5.00		
PERSTX Photocopying Documents			0.10	5.00		
* * TOTAL FEES			48.70	4,654.00		

30 Aug 2016 14:24

DWIP SORT ON CLIENT ID

5260 /

PAGE: 29

CONFIDENTIAL

VOYNOW\_024323

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE	WDATE	WORK (CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
-------	-------	-------------	------------	-----	------	-----	--------	------	--------

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

\* \* DEBITS & CREDITS \* \*

10/31/15	10/31/15	99	3				-500.00	92412	B H T:
11/30/15	11/30/15	99	3				-500.00	94778	B H T:
12/31/15	12/31/15	99	3				-500.00	97329	B H T:
01/31/16	01/31/16	99	3				-500.00	112217	B H T:
02/29/16	02/29/16	99	3				-500.00	121091	B H T:
03/31/16	03/31/16	99	3				-500.00	121754	B H T:
03/31/16	03/31/16	99	3				-4,580.00	123034	B H T:
04/30/16	04/30/16	99	3				-500.00	121918	B H T:
05/31/16	05/31/16	99	3				-500.00	122174	B H T:
06/30/16	06/30/16	99	3				-500.00	123554	B H T:
07/31/16	07/31/16	99	3				-500.00	123704	B H T:
08/31/16	08/31/16	99	3				-500.00	123854	B H T:

\* \* TOTAL PROGRESS BILLS AND OTHER CREDITS -10,080.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
4,654.00	0.00	4,654.00	0.00	4,654.00	-10,080.00	-5,426.00

VOYNOW BARNARD CO

W.I.P.

(1) Today's date	(1) 3.3.16
(2) Name of individual requesting this billing	(2) RANDY
(3) Client Name	(3) STAR SUBARU
(4) Client # / File #	(4) 5260
(5) This billing is for work done from Month Ending	(5a) , 200
through the Month Ending	(5b) 3.3.16 , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed  
on the December 31 2015 closing of the books  
preparation of Federal, State and city  
corporate tax returns.

Accountant

Amount Due 4,580.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

LAST YEAR BILL: 4,800 TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_ W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH: \_\_\_\_\_ W.I.P. TO HOLD: \_\_\_\_\_  
CLIENT # / FILE # : \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_ WRITE UP / DOWN: \_\_\_\_\_

BILL #: \_\_\_\_\_ BILL: \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_ BILL: \_\_\_\_\_

TOTAL AMOUNT BILLABLE: 4,580.00

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: 4,580.00

CONFIDENTIAL

VOYNOW\_024325

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

03/04/2016

Client: 5260

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU, ATTN: VIVIAN K  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 346

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK 4,580.00  
COMPLETED ON THE DECEMBER 31, 2015  
CLOSING OF THE BOOKS AND  
PREPARATION OF PARTNERSHIP TAX  
RETURNS.

Invoice Total \$4,580.00

Date	Type	Reference	Debit	Credit	Balance
03/01/16	Beginning Balance				\$0.00
03/01/16	Invoice #114		500.00		500.00
03/04/16	Invoice #346		4,580.00		5,080.00
03/04/16	Amount Due				<u><u>\$5,080.00</u></u>

CONFIDENTIAL

VOYNOW\_024326

## Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

03/04/2016

Subaru

Client: 5260

STAR AUTO SALES OF QUEENS, LLC

206-26 NORTHERN BLVD

Invoice: 346

BAYSIDE, NY 11361

P/B/A STAR Subaru

ATTN Vivian K

## PROFESSIONAL SERVICES:

## ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK 4,580.00  
 COMPLETED ON THE DECEMBER 31, 2015  
 CLOSING OF THE BOOKS AND  
 PREPARATION OF ~~CORPORATE~~ TAX  
 RETURNS.

Partnership

Invoice Total

\$4,580.00

Date	Type	Reference	Debit	Credit	Balance
03/01/16	Beginning Balance				\$0.00
03/01/16	Invoice #114		500.00		500.00
03/04/16	Invoice #346		4,580.00		5,080.00
03/04/16	Amount Due				<u><u>\$5,080.00</u></u>

CONFIDENTIAL

VOYNOW\_024327

(1) Today's date	(1) 9.30.15
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR AUTO OF QUEENS
(4) Client # / File #	(4) 5260
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____ 200 (5b) 9.30.15 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested;

Final Billing for work completed on December 31, 2014  
closing of the books, preparation of tax work papers,  
preparation of federal, state, and city Partnership tax returns.

Amount Due 1,970.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:  PROGRESS

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH  
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / ( DOWN):

BILL #:

BILL:

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

CONFIDENTIAL

VOYNOW\_024329

Voynow, Bayard, Whyte and Company, LLP  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2015

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 23562

---

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2014 CLOSING OF THE BOOKS,  
PREPARATION OF TAX WORKPAPERS AND  
PREPARATION OF FEDERAL, STATE AND  
CITY PARTNERSHIP TAX RETURNS

AMOUNT DUE

\$ 1,970.00

POSTED

CONFIDENTIAL

VOYNOW\_024330

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

<----- MOST RECENT 12 MONTHS ----->				<----- PRIOR 12 MONTHS ----->					
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-14	500	0	0	2,440	OCT-13	500	0	0	500
NOV-14	500	0	0	500	NOV-13	500	0	0	2,325
DEC-14	500	0	0	500	DEC-13	500	0	0	500
JAN-15	500	0	0	500	JAN-14	500	0	0	0
FEB-15	5,300	0	0	500	FEB-14	4,600	0	0	1,000
MAR-15	500	0	0	5,300	MAR-14	500	0	0	4,600
APR-15	500	0	0	500	APR-14	500	0	0	500
MAY-15	500	0	0	500	MAY-14	500	0	0	500
JUN-15	500	0	0	500	JUN-14	500	0	0	500
JUL-15	500	0	0	500	JUL-14	500	0	0	500
AUG-15	500	0	0	500	AUG-14	1,185	0	0	1,185
SEP-15	500	0	0	500	SEP-14	2,440	3,651	0	500
<b>TOTAL</b>	<b>10,800</b>	<b>0</b>	<b>0</b>	<b>12,740</b>	<b>TOTAL</b>	<b>12,725</b>	<b>3,651</b>	<b>0</b>	<b>12,610</b>
<b>YTD</b>	<b>9,300</b>	<b>0</b>	<b>0</b>	<b>9,300</b>	<b>PYTD</b>	<b>11,225</b>	<b>3,651</b>	<b>0</b>	<b>9,285</b>

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
------	---------	---------	----------	----------	----------	-----------	-------	------

A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	-470.00	987.00	-290.00	-500.00	-500.00	-2,433.50	-3,206.50	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	52.00	-52.00	0.00%	BILLED	12/01/15	500.00	PRG
DOLLARS	0.00	7,493.50	-7,493.50	0.00%	PAYMENT	09/14/15	500.00	SN

<----- WORK-IN-PROCESS ----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES/HOURS	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
7,593.50	0.00	0.00	-10,800.00	-3,206.50	0.00	0.00	-3,206.50
53.70							

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -3,206.50

WIP TO XFER: \_\_\_\_\_

WIP TO HOLD: \_\_\_\_\_

WIP TO CLEAR: \_\_\_\_\_

WRITE UP/DOWN: \_\_\_\_\_

AMOUNT TO BILL: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

Voynow, Bayard, Whyte and Company, LLP  
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015  
SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

\* \* FEE & EXPENSE SUMMARIES \* \*

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	2.00	227.50	227.50
BUSINESS TAX ENGAGEMENTS	51.30	7,256.00	7,483.50
SPECIAL PROJECTS-MUST USE MEMO	0.40	110.00	7,593.50
SYSTEM GENERATED FEES	0.00	-10,800.00	-3,206.50
** TOTAL	53.70	-3,206.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
124 Brett Bausinger	0.00	-10,800.00	-10,800.00
132 DOROTHEA BURCH	0.20	28.00	-10,772.00
136 DAVID KUMOR	0.60	30.00	-10,742.00
144 PHILLIP L. SALEMNO JR	39.30	4,957.50	-5,784.50
146 BENJAMIN SIDOR	2.20	180.00	-5,604.50
48 Kenneth Mann	2.50	225.00	-5,379.50
56 Hugh Whyte	0.40	110.00	-5,269.50
63 Betteann Norris	0.50	137.50	-5,132.00
75 Bob Seibel	0.50	50.00	-5,082.00
83 Randall Franzen	2.80	583.00	-4,499.00
** TOTAL	53.70	-3,206.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/14	0.00	-500.00	-500.00
11/30/14	0.00	-500.00	-1,000.00
12/31/14	1.70	-400.00	-1,400.00
01/31/15	34.10	4,100.00	2,700.00
02/28/15	4.30	-4,769.50	-2,069.50
03/31/15	4.50	136.00	-1,933.50
04/30/15	0.00	-500.00	-2,433.50
05/31/15	0.00	-500.00	-2,933.50
06/30/15	0.00	-500.00	-3,433.50
07/31/15	1.00	-290.00	-3,723.50
08/31/15	7.80	987.00	-2,736.50
09/30/15	0.30	-470.00	-3,206.50
** TOTAL	53.70	-3,206.50	

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v. 7.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *																																																																																																				
12/31/14	12/01/14	2 68 PHILLIP L. SALEMNO J 144	60	1.50	90.00	67527	B H T:																																																																																													
		Wholesale sales spreadsheet																																																																																																		
		144 PHILLIP L. SALEMNO JR		1.50	90.00																																																																																															
		REVIEW Tax Planning		1.50	90.00																																																																																															
08/31/15	08/07/15	2 93 Hugh Whyte	56	275	0.50	137.50	96484 B H T:																																																																																													
		56 Hugh Whyte			0.50	137.50																																																																																														
		REVIEW Partner Review			0.50	137.50																																																																																														
08/31/15	08/13/15	5 61 DOROTHEA BURCH process	132	50	0.40	20.00	102491 B H T:																																																																																													
		132 DOROTHEA BURCH			0.40	20.00																																																																																														
02/28/15	02/20/15	5 61 DAVID KUMOR STARTING RETURN	136	125	2.50	312.50	76108 B H T:																																																																																													
03/31/15	02/27/15	5 61 DAVID KUMOR EXTENSIONS	136	125	1.00	125.00	76463 B H T:																																																																																													
03/31/15	03/11/15	5 61 DAVID KUMOR E FILE EXT	136	140	3.00	420.00	79223 B H T:																																																																																													
		136 DAVID KUMOR			6.50	857.50																																																																																														
08/31/15	08/25/15	5 61 PHILLIP L. SALEMNO J 144	140	0.30	42.00	99822 B H T:			144 PHILLIP L. SALEMNO JR			0.30	42.00		02/28/15	02/04/15	5 61 Betteann Norris it 204	63	100	0.20	20.00	73772 B H T:	09/30/15	09/11/15	5 61 Betteann Norris process tax return	63	100	0.30	30.00	100549 B H T:			63 Betteann Norris			0.50	50.00				BUSTAX Federal Tax Return Prep			7.70	969.50		03/31/15	02/25/15	5 62 Brett Bausinger IT-204LL Uploading e-files and input bank information	124	140	0.20	28.00	76414 B H T:			124 Brett Bausinger			0.20	28.00		02/28/15	02/03/15	5 62 DAVID KUMOR GOING OVER IT-204-LL	136	125	0.20	25.00	74046 B H T:			136 DAVID KUMOR			0.20	25.00		02/28/15	02/02/15	5 62 PHILLIP L. SALEMNO J 144	120	0.30	36.00	74446 B H T:	02/28/15	02/03/15	5 62 PHILLIP L. SALEMNO J 144	120	0.10	12.00	74457 B H T:			144 PHILLIP L. SALEMNO JR			0.40	48.00	
		144 PHILLIP L. SALEMNO JR			0.30	42.00																																																																																														
02/28/15	02/04/15	5 61 Betteann Norris it 204	63	100	0.20	20.00	73772 B H T:																																																																																													
09/30/15	09/11/15	5 61 Betteann Norris process tax return	63	100	0.30	30.00	100549 B H T:																																																																																													
		63 Betteann Norris			0.50	50.00																																																																																														
		BUSTAX Federal Tax Return Prep			7.70	969.50																																																																																														
03/31/15	02/25/15	5 62 Brett Bausinger IT-204LL Uploading e-files and input bank information	124	140	0.20	28.00	76414 B H T:																																																																																													
		124 Brett Bausinger			0.20	28.00																																																																																														
02/28/15	02/03/15	5 62 DAVID KUMOR GOING OVER IT-204-LL	136	125	0.20	25.00	74046 B H T:																																																																																													
		136 DAVID KUMOR			0.20	25.00																																																																																														
02/28/15	02/02/15	5 62 PHILLIP L. SALEMNO J 144	120	0.30	36.00	74446 B H T:																																																																																														
02/28/15	02/03/15	5 62 PHILLIP L. SALEMNO J 144	120	0.10	12.00	74457 B H T:																																																																																														
		144 PHILLIP L. SALEMNO JR			0.40	48.00																																																																																														

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID

5260 /

PAGE: 58

CONFIDENTIAL

VOYNOW\_024333

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v. 7.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *						
BUSTAX State Tax Return Prep			0.80	101.00		
12/31/14	12/02/14	5 66 DOROTHEA BURCH type letter to NYS	132	50	0.20	10.00 69553 B H T:
		132 DOROTHEA BURCH			0.20	10.00
		BUSTAX Tax Notice Response			0.20	10.00
01/31/15	01/19/15	5 69 DAVID KUMOR YEAR END WORK	136	125	10.00	1,250.00 71920 B H T: <i>Y/E</i>
01/31/15	01/20/15	5 69 DAVID KUMOR YEAR END WORK	136	125	11.00	1,375.00 71921 B H T: <i>Y/E</i>
01/31/15	01/21/15	5 69 DAVID KUMOR YEAR END WORK	136	125	9.00	1,125.00 71922 B H T: <i>Y/E</i>
		136 DAVID KUMOR			30.00	3,750.00
01/31/15	12/30/14	5 69 Bob Seibel Send Debbie tax return info.	75	200	0.50	100.00 70552 B H T:
03/31/15	03/02/15	5 69 Bob Seibel Extension.	75	210	0.30	63.00 79035 B H T:
07/31/15	07/16/15	5 69 Bob Seibel tax return	75	210	1.00	210.00 97459 B H T: <i>TPR</i>
08/31/15	07/29/15	5 69 Bob Seibel Tax return.	75	210	1.00	210.00 97497 B H T:
		75 Bob Seibel			2.80	583.00 <i>Y/E</i>
01/31/15	01/21/15	5 69 Randall Franzen go to dealership in NY and do the year end	83	275	2.00	550.00 73641 B H T:
08/31/15	08/06/15	5 69 Randall Franzen go over Fait workpapers and tax return	83	275	1.10	302.50 99659 B H T:
08/31/15	08/06/15	5 69 Randall Franzen go over workpapers and tax return	83	275	1.60	440.00 99662 B H T:
		83 Randall Franzen			4.70	1,292.50
		BUSTAX Year End Tax Work			37.50	5,625.50
01/31/15	01/24/15	5 90 DAVID KUMOR TRIAL BALANCE ENTRY	136	125	0.70	87.50 71929 B H T:
01/31/15	01/24/15	5 90 DAVID KUMOR UNICAP CALCULATIONS ADJUSTMENTS TO TRIAL	136	125	0.90	112.50 71930 B H T:
02/28/15	02/20/15	5 90 DAVID KUMOR ADJUSTING ENTRIES	136	125	0.40	50.00 76107 B H T:
		136 DAVID KUMOR			2.00	250.00
		BUSTAX Trial Balance Data Inpu			2.00	250.00
08/31/15	08/12/15	5 97 BENJAMIN SIDOR	146	90	2.50	225.00 96886 B H T:
		146 BENJAMIN SIDOR			2.50	225.00

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID

5260 /

PAGE: 59

CONFIDENTIAL

VOYNOW\_024334

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015  
 SORT ON CLIENT ID \* SELECTED CLIENTS

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *					
BUSTAX Math/Proof Report/Retur				2.50	225.00
02/28/15	02/02/15	5 99	DAVID KUMOR ORGINIZING FILES	136 125	0.60 75.00 74039 B H T:
136 DAVID KUMOR				0.60	75.00
BUSTAX Report Typing				0.60	75.00
08/31/15	08/12/15	8 32	Kenneth Mann sign off 3115's	48 275	0.20 55.00 101989 B H T:
08/31/15	08/17/15	8 32	Kenneth Mann sign off 3115's	48 275	0.20 55.00 102066 B H T:
48 Kenneth Mann				0.40	110.00
Other Special Projects(detail)				0.40	110.00
* * TOTAL FEES				53.70	7,593.50

## \* \* DEBITS &amp; CREDITS \* \*

10/31/14	10/31/14	99	3	-500.00	44632 B H T:
11/30/14	11/30/14	99	3	-500.00	51518 B H T:
12/31/14	09/30/14	99	3	-500.00	54088 B H T:
01/31/15	01/31/15	99	3	-500.00	66031 B H T:
02/28/15	02/28/15	99	3	-500.00	66614 B H T:
02/28/15	02/28/15	99	3	-4,800.00	75383 B H T:
03/31/15	03/31/15	99	3	-500.00	68141 B H T:
04/30/15	04/30/15	99	3	-500.00	72468 B H T:
05/31/15	05/31/15	99	3	-500.00	75461 B H T:
06/30/15	06/30/15	99	3	-500.00	76007 B H T:
07/31/15	07/31/15	99	3	-500.00	86195 B H T:
08/31/15	08/31/15	99	3	-500.00	86941 B H T:
09/30/15	09/30/15	99	3	-500.00	88900 B H T:

\* \* TOTAL PROGRESS BILLS AND OTHER CREDITS -10,800.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
7,593.50	0.00	7,593.50	0.00	7,593.50	-10,800.00	-3,206.50

(1) Today's date	(1) <u>9.30.15</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR AUTO OF QUEENS</u>
(4) Client # / File #	(4) <u>5260</u>
(5) This billing is for work done from Month Ending	(5a) <u></u> , 200
through the Month Ending	(5b) <u>9.30.15</u> , 200

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:**  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on compliance with the Final Tangible Property Regulations issued by the Internal Revenue Service including: Review of depreciation schedules and underlying asset documents. Preparation of IRS forms 3115 for change in accounting method numbers 21, 184, 186, 187, and 192 and ancillary current year tax elections required to comply with the Final Tangible Property Regulations.

Amount Due 1,500.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD)  (PROGRESS)  (FINAL) W.I.P.

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_ W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH: \_\_\_\_\_ W.I.P. TO HOLD: \_\_\_\_\_  
CLIENT # / FILE #: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_ WRITE UP / ( DOWN ): \_\_\_\_\_

BILL #: 1510 BILL: \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

CONFIDENTIAL

VOYNOW\_024337

**Voynow, Bayard, Whyte and Company, LLP**  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2015

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 23563

---

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON  
COMPLIANCE WITH THE FINAL TANGIBLE PROPERTY  
REGULATIONS ISSUED BY THE INTERNAL REVENUE  
SERVICE INCLUDING: REVIEW OF DEPRECIATION  
SCHEDULES AND UNDERLYING ASSET DOCUMENTS.  
PREPARATION OF IRS FORMS 3115 FOR CHANGE IN  
ACCOUNTING METHOD NUMBERS 21, 184, 186, 187  
AND 192 AND ANCILLARY CURRENT YEAR TAX  
ELECTIONS REQUIRED TO COMPLY WITH THE FINAL  
TANGIBLE PROPERTY REGULATIONS.

AMOUNT DUE	<u>\$1,500.00</u>
------------	-------------------

CONFIDENTIAL

VOYNOW\_024338

Voynow, Bayard, Whyte and Company, LLP  
3742  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2015

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 23563

---

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ~~IN~~ ON  
COMPLIANCE WITH THE FINAL TANGIBLE PROPERTY  
REGULATIONS ISSUED BY THE INTERNAL REVENUE  
SERVICE INCLUDING: REVIEW OF DEPRECIATION  
SCHEDULES AND UNDERLYING ASSET DOCUMENTS.  
PREPARATION OF IRS FORMS 3115 FOR CHANGE IN  
ACCOUNTING METHOD NUMBERS 21, 184, 186, 187  
AND 192 AND ANCILLARY CURRENT YEAR TAX  
ELECTIONS REQUIRED TO COMPLY WITH THE FINAL  
TANGIBLE PROPERTY REGULATIONS.

AMOUNT DUE	<u>\$1,500.00</u>
------------	-------------------

CONFIDENTIAL

VOYNOW\_024339

VOYNOW RAYARD CO

## WIP

(1) Today's date	(1) 2.6.15
(2) Name of individual requesting this billing	(2) RANDY
(3) Client Name	(3) STAR SUBARU
(4) Client # / File #	(4) 5260
(5) This billing is for work done from Month Ending	(5a) _____, 200_____
through the Month Ending	(5b) 1.31.15, 200_____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed

on the December 31 2014 closing of the books

preparation of Federal, State and city

corporate tax returns.

PREPARATION OF New Tangible property rules

*Progress closing to completion*

Accountant

Amount Due	4,800.00
------------	----------

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

LAST YEAR BILL: 4,100 TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_ W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH: \_\_\_\_\_ W.I.P. TO HOLD: \_\_\_\_\_  
CLIENT # / FILE #: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_ WRITE UP / DOWN: \_\_\_\_\_

BILL #: 7/31/15 BILL: \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_ BILL: \_\_\_\_\_

TOTAL AMOUNT BILLABLE: 4,800.00

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: 4,800.00

CONFIDENTIAL

VOYNOW\_024341

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

February 9, 2015

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 23440

---

PROFESSIONAL SERVICES:

PROGRESS BILLING FOR WORK COMPLETED  
ON THE DECEMBER 31, 2014 CLOSING OF  
THE BOOKS, PREPARATION OF FEDERAL,  
STATE AND CITY CORPORATE TAX RETURNS  
AND PROGRESS CHARGE FOR APPLICATION  
OF NEW TANGIBLE PROPERTY RULES

PROGRESS AMOUNT DUE \$ 4,800.00

CONFIDENTIAL

VOYNOW\_024342

VOYNOW 3746 YARD CO

3746

卷之三

(1) Today's date	(1) 2.6.14
(2) Name of individual requesting this billing	(2) RANDY
(3) Client Name	(3) STAR SUBARU
(4) Client # / File #	(4) 5260
(5) This billing is for work done from Month Ending	(5a) _____ 200
through the Month Ending	(5b) 1.31.14 200

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:**  
(Be precise, the bill will be typed exactly as you word it below.)

#### **Accounting Services as Requested:**

#### Progress billing for work completed

on the December 31, 2013 closing of the books

### preparation of Federal, State and city

### corporate tax returns.

## Accountant

Amount Due 4,100.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.L.P.

LAST YEAR BILL: 3,950 TOTAL W.I.P.: 1,000

DATE BILLED: \_\_\_\_\_ W.I.P. TO TRANSFER: \_\_\_\_\_

W.I.P. TO CLEAR.

CLIENT NAME: \_\_\_\_\_ WRITE UP / DOWN: \_\_\_\_\_

BILL #: 1077

DATE KEYED/PUNCHED: \_\_\_\_\_ BILL: \_\_\_\_\_

TOTAL AMOUNT BILLABLE: 4,100.00

**LESS RETAINERS AND OR PROGRESS BILLING:**

AMOUNT OF BILL: 4,100.00

Voynow, Bayard, Whyte and Company, LLP

8747

1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

February 6, 2014

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 22774

---

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON  
THE DECEMBER 31, 2013 CLOSING OF THE  
BOOKS AND PREPARATION OF FEDERAL,  
STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE	<u>\$ 4,100.00</u>
------------	--------------------

CONFIDENTIAL

VOYNOW\_024344

(1) Today's date	(1) 9.30.13
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR AUTO OF QUEENS
(4) Client # / File #	(4) 5260
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____, 200 (5b) 9.30.13, 200

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:**  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2012  
closing of the books, preparation of tax work papers,  
preparation of federal, state, and city Partnership tax returns.

Amount Due 1,825.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)**

W.I.P.

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH  
CLIENT # / FILE #  
:

W.I.P. TO HOLD: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

WRITE UP / (DOWN): \_\_\_\_\_

BILL #: 22436

DATE KEYPUNCHED: \_\_\_\_\_

BILL: \_\_\_\_\_

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

CONFIDENTIAL

VOYNOW\_024345

Voynow, Bayard, Whyte and Company, LLP

3749

1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

October 1, 2013

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 22430

---

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2012 CLOSING OF THE BOOKS,  
PREPARATION OF TAX WORKPAPERS,  
PREPARATION OF FEDERAL, STATE AND CITY  
PARTNERSHIP TAX RETURNS

AMOUNT DUE \$ 1,825.00

POSTED

CONFIDENTIAL

VOYNOW\_024346

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

<-----MOST RECENT 12 MONTHS----->				<-----PRIOR 12 MONTHS----->					
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
NOV-12	500	0	0	2,075	NOV-11	500	0	0	3,020
DEC-12	500	0	0	500	DEC-11	500	0	0	1,000
JAN-13	500	0	0	500	JAN-12	500	0	0	500
FEB-13	500	0	0	500	FEB-12	4,250	0	0	500
MAR-13	4,450	0	0	4,450	MAR-12	500	0	0	3,750
APR-13	500	0	0	500	APR-12	500	0	0	1,000
MAY-13	500	0	0	500	MAY-12	500	0	0	0
JUN-13	500	0	0	500	JUN-12	500	0	0	1,000
JUL-13	500	0	0	500	JUL-12	500	0	0	500
AUG-13	500	0	0	500	AUG-12	500	0	0	500
SEP-13	500	0	0	500	SEP-12	2,075	9,812	0	500
OCT-13	500	0	0	500	OCT-12	500	0	0	500
<b>TOTAL</b>	<b>9,950</b>	<b>0</b>	<b>0</b>	<b>11,525</b>	<b>TOTAL</b>	<b>11,325</b>	<b>9,812</b>	<b>0</b>	<b>12,770</b>
<b>YTD</b>	<b>8,950</b>	<b>0</b>	<b>0</b>	<b>8,950</b>	<b>PYTD</b>	<b>10,325</b>	<b>9,812</b>	<b>0</b>	<b>8,750</b>

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	-500.00	-480.00	-500.00	1,452.50	822.00	-2,457.50	-1,663.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	74.40	-74.40	0.00%	BILLED	12/01/13	500.00	PRG
DOLLARS	0.00	8,642.00	-8,642.00	0.00%	PAYMENT	10/10/13	500.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
8,787.00	0.00	0.00	-10,450.00	-1,663.00	0.00	0.00	-1,663.00

SEE DETAIL? (Yes) (No)    APPLY RETAINER? (Yes) (No)    BILL TYPE: (Std) (Prg) (Final)    NET WIP  
 -1,663.00

WIP TO XFER: \_\_\_\_\_

WIP TO HOLD: \_\_\_\_\_

WIP TO CLEAR: \_\_\_\_\_

WRITE UP/DOWN: \_\_\_\_\_

AMOUNT TO BILL: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

14 Oct 2013 19:48

DWIP SORT ON CLIENT ID

5260 /

PAGE: 52

CONFIDENTIAL

VOYNOW\_024347

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

## \* \* FEE &amp; EXPENSE SUMMARIES \* \*

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	3.00	825.00	825.00
BUSINESS TAX ENGAGEMENTS	58.70	6,634.50	7,459.50
INTERIM SERVICES	13.30	1,307.50	8,767.00
PERSONAL TAX RETURN SERVICES	0.40	20.00	8,787.00
SYSTEM GENERATED FEES	0.00	-10,450.00	-1,663.00
** TOTAL	75.40	-1,663.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
124 Brett Bausinger	0.00	-10,450.00	-10,450.00
132 DOROTHEA BURCH	5.90	698.00	-9,752.00
134 MEGAN WAGNER	1.10	55.00	-9,697.00
135 VINCENT BUCOLO	1.70	170.00	-9,527.00
136 DAVID KUMOR	12.70	1,270.00	-8,257.00
56 Hugh Whyte	44.80	4,480.00	-3,777.00
63 Betteann Norris	3.00	825.00	-2,952.00
75 Bob Seibel	0.60	45.00	-2,907.00
92 David Kaplan	2.00	380.00	-2,527.00
** TOTAL	75.40	-1,663.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/12	0.50	-405.00	-405.00
11/30/12	0.00	-500.00	-905.00
12/31/12	0.50	-450.00	-1,355.00
01/31/13	1.20	-362.50	-1,717.50
02/28/13	43.80	3,865.00	2,147.50
03/31/13	1.90	-4,085.00	-1,937.50
04/30/13	0.00	-500.00	-2,437.50
05/31/13	4.00	-20.00	-2,457.50
06/30/13	7.00	822.00	-1,635.50
07/31/13	16.30	1,452.50	-183.00
08/31/13	0.00	-500.00	-683.00
09/30/13	0.20	-480.00	-1,163.00
10/31/13	0.00	-500.00	-1,663.00
** TOTAL	75.40	-1,663.00	

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
03/31/13	03/04/13	2 93	Hugh Whyte	56	275	1.00	275.00	979016	B H T:
07/31/13	07/01/13	2 93	Hugh Whyte tax return	56	275	1.00	275.00	997575	B H T:
07/31/13	07/05/13	2 93	Hugh Whyte	56	275	1.00	275.00	997596	B H T:
56 Hugh Whyte						3.00	825.00		
REVIEW Partner Review						3.00	825.00		
05/31/13	05/23/13	5 61	Brett Bausinger	124	120	2.30	276.00	991742	B H T:
124 Brett Bausinger						2.30	276.00		
03/31/13	03/02/13	5 61	DAVID KUMOR	136	100	0.70	70.00	977829	B H T:
SETTING UP EXTENSIONS FED NY NYC									
03/31/13	03/11/13	5 61	DAVID KUMOR	136	100	0.20	20.00	979543	B H T:
PUTTING IN EXTENSIONS									
136 DAVID KUMOR						0.90	90.00		
07/31/13	07/08/13	5 61	Betteann Norris process tax return	63	75	0.30	22.50	998591	B H T:
63 Betteann Norris						0.30	22.50		
BUSTAX Federal Tax Return Prep						3.50	388.50		
07/31/13	07/08/13	5 62	DOROTHEA BURCH process	132	50	0.40	20.00	105	B H T:
132 DOROTHEA BURCH						0.40	20.00		
02/28/13	02/04/13	5 62	DAVID KUMOR IT-204-LL	136	100	0.20	20.00	976126	B H T:
136 DAVID KUMOR						0.20	20.00		
BUSTAX State Tax Return Prep						0.60	40.00		
12/31/12	11/27/12	5 68	Brett Bausinger	124	100	0.50	50.00	968433	B H T:
putting together tax planning folder									
124 Brett Bausinger						0.50	50.00		
02/28/13	01/29/13	5 68	DAVID KUMOR TAX PLANNING	136	100	12.00	1,200.00	974650	B H T:
02/28/13	01/30/13	5 68	DAVID KUMOR TAX PLANNING	136	100	11.10	1,110.00	974651	B H T:
02/28/13	01/31/13	5 68	DAVID KUMOR MORE TAX PLANNING!	136	100	11.10	1,110.00	974652	B H T:
02/28/13	02/01/13	5 68	DAVID KUMOR SOME MORE TAX PLANNING	136	100	9.10	910.00	974653	B H T:
136 DAVID KUMOR T <sup>P</sup>						43.30	4,330.00		
BUSTAX Tax Planning						43.80	4,380.00		

14 Oct 2013 19:48

DWIP SORT ON CLIENT ID

5260 /

PAGE: 54

CONFIDENTIAL

VOYNOW\_024349

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
05/31/13	05/21/13	5 69	Brett Bausinger	124	120	1.70	204.00	991737	B H T:
		124	Brett Bausinger			1.70	204.00		
10/31/12	10/16/12	5 69	Bob Seibel Bank Questions	75	190	0.50	95.00	964174	B H T:
01/31/13	01/16/13	5 69	Bob Seibel NY LLC Fee	75	190	0.50	95.00	974949	B H T:
06/30/13	06/25/13	5 69	Bob Seibel Tax return.	75	190	1.00	190.00	997504	B H T:
		75	Bob Seibel			2.00	380.00		
			BUSTAX Year End Tax Work			3.70	584.00		
06/30/13	05/28/13	5 92	David Kaplan	92	240	3.60	864.00	992676	B H T:
		92	David Kaplan			3.60	864.00		
			BUSTAX Staff Supervision			3.60	864.00		
06/30/13	05/29/13	5 95	Brett Bausinger	124	120	0.30	36.00	993701	B H T:
06/30/13	06/25/13	5 95	Brett Bausinger	124	120	1.10	132.00	997482	B H T:
		124	Brett Bausinger			1.40	168.00		
			BUSTAX Clear Review Comments			1.40	168.00		
06/30/13	05/28/13	5 97	MEGAN WAGNER	134	100	0.50	50.00	992855	B H T:
06/30/13	05/29/13	5 97	MEGAN WAGNER	134	100	0.50	50.00	992856	B H T:
07/31/13	07/03/13	5 97	MEGAN WAGNER	134	100	0.70	70.00	997785	B H T:
		134	MEGAN WAGNER			1.70	170.00		
			BUSTAX Math/Proof Report/Retur			1.70	170.00		
07/31/13	07/26/13	5 99	DAVID KUMOR SETTING UP FOR E FILE CHANGING ADDRESS	136	100	0.20	20.00	1090	B H T:
09/30/13	09/05/13	5 99	DAVID KUMOR ESTIMATED PAYMENTS	136	100	0.20	20.00	6203	B H T:
		136	DAVID KUMOR			0.40	40.00		
			BUSTAX Report Typing			0.40	40.00		
07/31/13	07/25/13	6 60	VINCENT BUCOLO	135	100	10.00	1,000.00	409	B H T:
		135	VINCENT BUCOLO			10.00	1,000.00		
			INTSER Income Tax Project & Ex			10.00	1,000.00		
02/28/13	02/04/13	6 66	DOROTHEA BURCH	132	50	0.30	15.00	984502	B H T:
			print ext of time on letterhead, copies and send						

14 Oct 2013 19:48

DWIP SORT ON CLIENT ID

5260 /

PAGE: 55

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

certified mail

132 DOROTHEA BURCH			0.30	15.00
INTSER Tax Notice Response			0.30	15.00
01/31/13 01/10/13 6 84 Betteann Norris letter to NYS	63	75	0.30	22.50 971436 B H T:
63 Betteann Norris			0.30	22.50
INTSER Letters to Client, Prep			0.30	22.50
07/31/13 07/24/13 6 98 VINCENT BUCOLO	135	100	2.50	250.00 401 B H T:
135 VINCENT BUCOLO			2.50	250.00
INTSER Travel Time			2.50	250.00
07/31/13 07/26/13 6 99 VINCENT BUCOLO	135	100	0.20	20.00 415 B H T:
135 VINCENT BUCOLO			0.20	20.00
INTSER Report Typing			0.20	20.00
01/31/13 01/10/13 7 65 DOROTHEA BURCH print letter	132	50	0.10	5.00 973915 B H T:
132 DOROTHEA BURCH			0.10	5.00
PERSTX Tax Audit/Examination			0.10	5.00
01/31/13 01/09/13 7 66 DOROTHEA BURCH NYS audit letter	132	50	0.30	15.00 973909 B H T:
132 DOROTHEA BURCH			0.30	15.00
PERSTX Tax Notice Response			0.30	15.00
* * TOTAL FEES			75.40	8,787.00

\* \* DEBITS &amp; CREDITS \* \*

10/31/12 10/31/12 99 3		-500.00 953760 B H T:
11/30/12 11/30/12 99 3		-500.00 957198 B H T:
12/31/12 12/31/12 99 3		-500.00 962618 B H T:
01/31/13 01/31/13 99 3		-500.00 971695 B H T:
02/28/13 02/28/13 99 3		-500.00 971826 B H T:
03/31/13 03/31/13 99 3		-500.00 975201 B H T:
03/31/13 03/31/13 99 3		-3,950.00 978580 B H T:
04/30/13 04/30/13 99 3		-500.00 975338 B H T:
05/31/13 05/31/13 99 3		-500.00 975470 B H T:
06/30/13 06/30/13 99 3		-500.00 987662 B H T:

14 Oct 2013 19:48

DWIP SORT ON CLIENT ID

5260 /

PAGE: 56

CONFIDENTIAL

VOYNOW\_024351

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * * DEBITS/CREDITS * * *						
07/31/13	07/31/13	99	3			-500.00 987795 B H T:
08/31/13	08/31/13	99	3			-500.00 992324 B H T:
09/30/13	09/30/13	99	3			-500.00 996263 B H T:
10/31/13	10/31/13	99	3			-500.00 996400 B H T:

\* \* TOTAL PROGRESS BILLS AND OTHER CREDITS -10,450.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
8,787.00	0.00	8,787.00	0.00	8,787.00	-10,450.00	-1,663.00

14 Oct 2013 19:48

DWIP SORT ON CLIENT ID

5260 /

PAGE: 57

CONFIDENTIAL

VOYNOW\_024352

Redacted

CONFIDENTIAL

VOYNOW\_024354

Redacted

Redacted

Redacted

CONFIDENTIAL

VOYNOW\_024357

Redacted

CONFIDENTIAL

VOYNOW\_024358

Redacted

CONFIDENTIAL

VOYNOW\_024359

Redacted

(1) Today's date	(1) 9.30.12
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR AUTO OF QUEENS
(4) Client # / File #	(4) 5260
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____, 200 (5b) 9.30.12, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:  
(Be precise, the bill will be typed exactly as you word it below.)

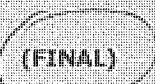
Accounting Services as Requested:

Final billing for work completed on December 31, 2011  
closing of the books, preparation of tax work papers,  
preparation of federal, state, and city Partnership tax returns.

Amount Due 1,575.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)



TOTAL W.I.P.:

W.I.P.



DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH  
CLIENT # / FILE #  
\_\_\_\_\_

W.I.P. TO HOLD: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

BILL #: 21031

WRITE UP / ( DOWN): \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_

BILL

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

CONFIDENTIAL

VOYNOW\_024361

Voynow, Bayard, Whiye and Company, LLP

1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2012

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 21731

---

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2011 CLOSING OF THE BOOKS,  
PREPARATION OF TAX WORKPAPERS, AND  
PREPARATION OF FEDERAL, STATE AND CITY  
PARTNERSHIP TAX RETURNS

AMOUNT DUE	<u>\$ 1,575.00</u>
------------	--------------------

POSTED

CONFIDENTIAL

VOYNOW\_024362

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

<-----MOST RECENT 12 MONTHS----->				<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-11	500	0	0	500	OCT-10	500	0	500
NOV-11	500	0	0	3,020	NOV-10	500	0	2,615
DEC-11	500	0	0	1,000	DEC-10	500	4,500	500
JAN-12	500	0	0	500	JAN-11	500	0	500
FEB-12	4,250	0	0	500	FEB-11	4,000	0	500
MAR-12	500	0	0	3,750	MAR-11	500	0	4,000
APR-12	500	0	0	1,000	APR-11	500	0	500
MAY-12	500	0	0	0	MAY-11	500	0	500
JUN-12	500	0	0	1,000	JUN-11	500	0	500
JUL-12	500	0	0	500	JUL-11	500	0	500
AUG-12	500	0	0	500	AUG-11	500	0	500
SEP-12	500	0	0	500	SEP-11	3,520	3,084	500
<b>TOTAL</b>	<b>9,750</b>	<b>0</b>	<b>0</b>	<b>12,770</b>	<b>TOTAL</b>	<b>12,520</b>	<b>7,584</b>	<b>0</b>
<b>YTD</b>	<b>8,250</b>	<b>0</b>	<b>0</b>	<b>8,250</b>	<b>PYTD</b>	<b>11,020</b>	<b>3,084</b>	<b>0</b>
<b>AGED</b>	<b>CURRENT</b>	<b>1 MONTH</b>	<b>2 MONTHS</b>	<b>3 MONTHS</b>	<b>4 MONTHS</b>	<b>5+ MONTHS</b>	<b>TOTAL</b>	<b>AGED</b>
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	-500.00	-470.00	-350.00	747.50	930.00	-8,784.00	-8,426.50	WIP
<b>YTD WORK</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%BUDGET</b>	<b>LAST</b>	<b>DATE</b>	<b>AMOUNT</b>	<b>TYPE</b>
HOURS	0.00	32.40	-32.40	0.00%	BILLED	11/01/12	500.00	PRG
DOLLARS	0.00	4,223.50	-4,223.50	0.00%	PAYMENT	09/24/12	500.00	SN
<b>&lt;-----WORK-IN-PROCESS-----&gt;</b>	<b>FEES</b>	<b>EXPENSES</b>	<b>DB/CR</b>	<b>OFFSETS</b>	<b>NET WIP SUBTOTAL</b>	<b>ACCOUNTS RECEIVABLE</b>	<b>UNAPPLIED RETAINER</b>	<b>TOTAL EXPOSURE</b>
5,823.50	0.00	0.00	-14,250.00	-8,426.50	0.00	0.00	0.00	-8,426.50

SEE DETAIL? (Yes) (No)    APPLY RETAINER? (Yes) (No)    BILL TYPE: (Std) (Prg) (Final)    NET WIP  
-8,426.50

WIP TO XFER: \_\_\_\_\_

WIP TO HOLD: \_\_\_\_\_

WIP TO CLEAR: \_\_\_\_\_

WRITE UP/DOWN: \_\_\_\_\_

AMOUNT TO BILL: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

## \* \* FEE &amp; EXPENSE SUMMARIES \* \*

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	8.00	1,325.00	1,325.00
BUSINESS TAX ENGAGEMENTS	38.80	4,338.50	5,663.50
PERSONAL TAX RETURN SERVICES	1.60	160.00	5,823.50
SYSTEM GENERATED FEES	0.00	-14,250.00	-8,426.50
** TOTAL	48.40	-8,426.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
12 Patrick J. Cataline	0.00	-14,250.00	-14,250.00
124 Brett Bausinger	0.30	24.00	-14,226.00
130 Dave Lombardo	23.50	2,350.00	-11,876.00
134 Megan Wagner	1.90	190.00	-11,686.00
135 Vincent Bucolo	0.30	30.00	-11,656.00
136 David Kumor	5.40	540.00	-11,116.00
56 Hugh Whyte	8.20	820.00	-10,296.00
63 Betteann Norris	3.00	825.00	-9,471.00
75 Bob Seibel	0.50	37.50	-9,433.50
** TOTAL	5.30	1,007.00	-8,426.50
** TOTAL	48.40	-8,426.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/11	0.00	-500.00	-500.00
02/28/11	0.00	-500.00	-1,000.00
03/31/11	0.00	-500.00	-1,500.00
04/30/11	0.00	-500.00	-2,000.00
05/31/11	0.00	-500.00	-2,500.00
06/30/11	0.00	-500.00	-3,000.00
07/31/11	0.00	-500.00	-3,500.00
08/31/11	0.00	-500.00	-4,000.00
09/30/11	0.00	-500.00	-4,500.00
10/31/11	0.00	-500.00	-5,000.00
11/30/11	16.00	1,100.00	-3,900.00
12/31/11	0.00	-500.00	-4,400.00
01/31/12	5.30	24.00	-4,376.00
02/29/12	6.50	-3,533.00	-7,909.00
03/31/12	0.50	-405.00	-8,314.00
04/30/12	0.30	-470.00	-8,784.00
05/31/12	10.70	930.00	-7,854.00
06/30/12	7.30	747.50	-7,106.50
07/31/12	1.50	-350.00	-7,456.50
08/31/12	0.30	-470.00	-7,926.50
09/30/12	0.00	-500.00	-8,426.50
** TOTAL	48.40	-8,426.50	

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE	WDATE	WORK (CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
01/31/12	01/26/12	2 3	Brett Bausinger	124	100	1.50	150.00	925139	B H T:
01/31/12	01/27/12	2 3	Brett Bausinger	124	100	3.50	350.00	925141	B H T:
124 Brett Bausinger						5.00	500.00		
REVIEW Review Procedures Check						5.00	500.00		
06/30/12	05/29/12	2 93	Hugh Whyte t/r review	56	275	1.00	275.00	942726	B H T:
06/30/12	06/07/12	2 93	Hugh Whyte	56	275	1.00	275.00	943888	B H T:
06/30/12	06/11/12	2 93	Hugh Whyte	56	275	1.00	275.00	944673	B H T:
56 Hugh Whyte						3.00	825.00		
REVIEW Partner Review						3.00	825.00		
04/30/12	04/13/12	5 33	MEGAN WAGNER	134	100	0.30	30.00	935238	B H T:
134 MEGAN WAGNER						0.30	30.00		
BUSTAX Income Taxes						0.30	30.00		
05/31/12	05/11/12	5 61	DAVID KUMOR FINANACIAL STATEMENT	136	100	1.60	160.00	940197	B H T:
05/31/12	05/23/12	5 61	DAVID KUMOR UPDATING RETURN	136	100	0.90	90.00	942155	B H T:
05/31/12	05/25/12	5 61	DAVID KUMOR UPDATING RETURN	136	100	0.50	50.00	942168	B H T:
07/31/12	07/16/12	5 61	DAVID KUMOR SETTING UP FOR E-FILE/TECH SUPPORT/ NYC NOL LOSS PROBLEM	136	100	1.00	100.00	949720	B H T:
07/31/12	07/16/12	5 61	DAVID KUMOR SETTING UP FOR E FILE	136	100	0.50	50.00	949721	B H T:
136 DAVID KUMOR						4.50	450.00		
02/29/12	02/10/12	5 61	Betteann Norris IT 204 LL	63	75	0.20	15.00	926573	B H T:
06/30/12	06/20/12	5 61	Betteann Norris process tax return	63	75	0.30	22.50	945638	B H T:
63 Betteann Norris						0.50	37.50		
BUSTAX Federal Tax Return Prep						5.00	487.50		
02/29/12	02/06/12	5 62	Brett Bausinger IT-204-LL	124	100	0.10	10.00	926883	B H T:
124 Brett Bausinger						0.10	10.00		
BUSTAX State Tax Return Prep						0.10	10.00		
02/29/12	02/23/12	5 63	VINCENT BUCOLO	135	100	0.30	30.00	928483	B H T:
135 VINCENT BUCOLO						0.30	30.00		

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID

5260 /

PAGE: 49

CONFIDENTIAL

VOYNOW\_024365

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *						
BUSTAX City Tax Return Prep						
11/30/11	11/17/11	5 68	Brett Bausinger	124	100	0.30 30.00
11/30/11	11/18/11	5 68	Brett Bausinger	124	100	9.00 900.00 917375 B H T: 7.00 700.00 917376 B H T:
124 Brett Bausinger				16.00 1,600.00		
BUSTAX Tax Planning				16.00 1,600.00		
01/31/12	01/12/12	5 69	PATRICK J. CATALINE	12	80	0.30 24.00 923058 B H T: IT-204-LL
12 PATRICK J. CATALINE				0.30 24.00		
06/30/12	06/08/12	5 69	DAVE LOMBARDO	130	100	1.60 160.00 944916 B H T: MATHED RETURN PREPARED BY DK
08/31/12	08/17/12	5 69	DAVE LOMBARDO	130	100	0.30 30.00 955485 B H T: PROBLEMS VALIDATING FILE FOR EFILING
130 DAVE LOMBARDO				1.90 190.00		
02/29/12	02/09/12	5 69	VINCENT BUCOLO	135	100	1.00 100.00 926454 B H T:
135 VINCENT BUCOLO				1.00 100.00		
02/29/12	02/16/12	5 69	Bob Seibel	75	190	0.30 57.00 930220 B H T: IT204-LL Efile
02/29/12	02/23/12	5 69	Bob Seibel	75	190	0.50 95.00 930367 B H T: Extension.
03/31/12	03/07/12	5 69	Bob Seibel	75	190	0.50 95.00 935638 B H T: Extensions.
05/31/12	05/14/12	5 69	Bob Seibel	75	190	1.00 190.00 942120 B H T: Go over Job & T/R
05/31/12	05/23/12	5 69	Bob Seibel	75	190	2.00 380.00 942186 B H T: Go over Job & T/R
05/31/12	05/25/12	5 69	Bob Seibel	75	190	1.00 190.00 942193 B H T: Go over Job & T/R
75 Bob Seibel				5.30 1,007.00		
BUSTAX Year End Tax Work				8.50 1,321.00		
02/29/12	02/03/12	5 90	VINCENT BUCOLO	135	100	3.00 300.00 925982 B H T: CHRYSLER TB
02/29/12	02/09/12	5 90	VINCENT BUCOLO	135	100	0.70 70.00 926452 B H T:
135 VINCENT BUCOLO				3.70 370.00		
05/31/12	05/10/12	5 90	DAVID KUMOR	136	100	2.00 200.00 940195 B H T: UPDATING TRAIL BALANCE
136 DAVID KUMOR				2.00 200.00		
BUSTAX Trial Balance Data Inpu				5.70 570.00		

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID

5260 /

PAGE: 50

CONFIDENTIAL

VOYNOW\_024366

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

-----  
 \* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*  
 -----

02/29/12	02/10/12	5 94	VINCENT BUCOLO	135	100	0.40	40.00	926461	B H T:
		135	VINCENT BUCOLO			0.40	40.00		
			BUSTAX Tech Review			0.40	40.00		
06/30/12	06/19/12	5 97	Brett Bausinger	124	100	0.80	80.00	945954	B H T:
		124	Brett Bausinger			0.80	80.00		
			BUSTAX Math/Proof Report/Retur			0.80	80.00		
05/31/12	05/04/12	5 99	DAVID KUMOR	136	100	1.00	100.00	939516	B H T:
			UNICAP CALCULATIONS						
05/31/12	05/07/12	5 99	DAVID KUMOR	136	100	0.70	70.00	940193	B H T:
			UNICAP CALCULATIONS						
		136	DAVID KUMOR			1.70	170.00		
			BUSTAX Report Typing			1.70	170.00		
06/30/12	06/15/12	7 97	Brett Bausinger	124	100	1.60	160.00	945296	B H T:
		124	Brett Bausinger			1.60	160.00		
			PERSTX Math/Proof Report/Retur			1.60	160.00		
			* * TOTAL FEES			48.40	5,823.50		

\* \* DEBITS &amp; CREDITS \* \*

01/31/11	01/31/11	99	3	-500.00	873878	B H T:
02/28/11	02/28/11	99	3	-500.00	874097	B H T:
03/31/11	03/31/11	99	3	-500.00	878437	B H T:
04/30/11	04/30/11	99	3	-500.00	883710	B H T:
05/31/11	05/31/11	99	3	-500.00	889340	B H T:
06/30/11	06/30/11	99	3	-500.00	892670	B H T:
07/31/11	07/31/11	99	3	-500.00	898292	B H T:
08/31/11	08/31/11	99	3	-500.00	903588	B H T:
09/30/11	09/30/11	99	3	-500.00	905801	B H T:
10/31/11	10/31/11	99	3	-500.00	910635	B H T:
11/30/11	11/30/11	99	3	-500.00	914706	B H T:
12/31/11	12/31/11	99	3	-500.00	917945	B H T:
01/31/12	01/31/12	99	3	-500.00	922564	B H T:
02/29/12	02/29/12	99	3	-500.00	925041	B H T:
02/29/12	02/29/12	99	3	-3,750.00	928045	B H T:
03/31/12	03/31/12	99	3	-500.00	929009	B H T:
04/30/12	04/30/12	99	3	-500.00	934166	B H T:
05/31/12	05/31/12	99	3	-500.00	938946	B H T:
06/30/12	06/30/12	99	3	-500.00	942397	B H T:
07/31/12	07/31/12	99	3	-500.00	951119	B H T:
08/31/12	08/31/12	99	3	-500.00	951669	B H T:

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID

5260 /

PAGE: 51

CONFIDENTIAL

VOYNOW\_024367

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* \* DEBITS/CREDITS \* \* \*

09/30/12 09/30/12 99 3 -500.00 953627 B H T:

\* \* TOTAL PROGRESS BILLS AND OTHER CREDITS -14,250.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
5,823.50	0.00	5,823.50	0.00	5,823.50	-14,250.00	-8,426.50

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID

5260 /

PAGE: 52

CONFIDENTIAL

VOYNOW\_024368

VOYNOWDAYARD CO

## WIP

(1) Today's date	(1) 2-22-12
(2) Name of individual requesting this billing	(2) RANDY
(3) Client Name	(3) STAR SUBARU
(4) Client # / File #	(4) 5260
(5) This billing is for work done from Month Ending	(5a) _____, 200 _____
through the Month Ending	(5b) 1-31-12, 200 _____

**DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:**  
 (Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:  
 Progress billing for work completed  
 on the December 31 2011 closing of the books  
 preparation of Federal, State and city  
 corporate tax returns.

Accountant

Amount Due	3,750.00
------------	----------

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

LAST YEAR BILL: 3,500 TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_ W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH: \_\_\_\_\_ W.I.P. TO HOLD: \_\_\_\_\_  
 CLIENT # / FILE # \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_ WRITE UP / DOWN: \_\_\_\_\_

BILL #: 01040 BILL: \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_ BILL: \_\_\_\_\_

TOTAL AMOUNT BILLABLE: 3,750.00

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: 3,750.00

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

February 22, 2012

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 21360

---

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2011 CLOSING OF THE BOOKS  
AND PREPARATION OF FEDERAL, STATE AND  
LOCAL TAX RETURNS

AMOUNT DUE \$ 3,750.00

2/22/12  
JL

CONFIDENTIAL

VOYNOW\_024370

(1) Today's date	(1) 9.30.11
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR AUTO OF QUEENS
(4) Client # / File #	(4) 5260
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____, 200 (5b) 9.30.11, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:  
(Be precise, the bill will be typed exactly as you word it below.)

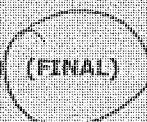
Accounting Services as Requested:

Final billing for work completed on December 31, 2010  
closing of the books, preparation of tax work papers,  
preparation of federal, state, and city Partnership tax returns.

Amount Due 1,520.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)



TOTAL W.I.P.: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH  
CLIENT # / FILE # \_\_\_\_\_

W.I.P. TO HOLD: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

WRITE UP / ( DOWN): \_\_\_\_\_

BILL #: 21059

BILL

DATE KEYPUNCHED: \_\_\_\_\_

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2011

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 21058

---

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2010 CLOSING OF THE BOOKS,  
PREPARATION OF TAX WORKPAPERS,  
PREPARATION OF FEDERAL, STATE AND CITY  
PARTNERSHIP TAX RETURNS

AMOUNT DUE	<u>\$ 1,520.00</u>
------------	--------------------

POSTED

CONFIDENTIAL

VOYNOW\_024372

Voynow, Bayard & Company, CPAs  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

<----- MOST RECENT 12 MONTHS ----->				<----- PRIOR 12 MONTHS ----->					
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-10	500	0	0	500	OCT-09	500	0	0	500
NOV-10	500	0	0	2,615	NOV-09	500	0	0	500
DEC-10	500	4,500	0	500	DEC-09	4,125	25	0	500
JAN-11	500	0	0	500	JAN-10	500	0	0	4,125
FEB-11	4,000	3500 P	0	500	FEB-10	500	0	0	500
MAR-11	500	0	0	4,000	MAR-10	4,000	0	0	4,000
APR-11	500	0	0	500	APR-10	500	0	0	500
MAY-11	500	0	0	500	MAY-10	500	0	0	500
JUN-11	500	0	0	500	JUN-10	500	0	0	500
JUL-11	500	0	0	500	JUL-10	500	0	0	500
AUG-11	500	0	0	500	AUG-10	500	0	0	500
SEP-11	500	0	0	500	SEP-10	2,615	5,408	0	500
<b>TOTAL</b>	<b>9,500</b>	<b>4,500</b>	<b>0</b>	<b>11,615</b>	<b>TOTAL</b>	<b>15,240</b>	<b>5,433</b>	<b>0</b>	<b>13,125</b>
<b>YTD</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>PYTD</b>	<b>10,115</b>	<b>5,408</b>	<b>0</b>	<b>11,625</b>

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	610.00	1,511.00	-260.00	-300.00	90.00	-6,215.00	-4,564.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	35.10	-35.10	0.00%	BILLED	10/01/11	500.00	PRG
DOLLARS	0.00	4,851.00	-4,851.00	0.00%	PAYMENT	09/15/11	500.00	SN

<----- WORK-IN-PROCESS ----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
4,936.00	0.00	0.00	-9,500.00	-4,564.00	0.00	0.00	-4,564.00

SEE DETAIL? (Yes) (No)    APPLY RETAINER? (Yes) (No)    BILL TYPE: (Std) (Prg) (Final)    NET WIP  
 -4,564.00

WIP TO XFER: \_\_\_\_\_

WIP TO HOLD: \_\_\_\_\_

WIP TO CLEAR: \_\_\_\_\_

WRITE UP/DOWN: \_\_\_\_\_

AMOUNT TO BILL: \_\_\_\_\_

APPROVED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

Voynow, Bayard & Company, CPAs  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

## \* \* FEE &amp; EXPENSE SUMMARIES \* \*

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	2.00	550.00	550.00
BUSINESS TAX ENGAGEMENTS	21.40	2,828.00	3,378.00
INTERIM SERVICES	10.30	1,033.00	4,411.00
SPECIAL PROJECTS-MUST USE MEMO	2.50	525.00	4,936.00
SYSTEM GENERATED FEES	0.00	-9,500.00	-4,564.00
** TOTAL	36.20	-4,564.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
11 ELISA BRABAZON	0.00	-9,500.00	-9,500.00
118 ROBERT KIRKHOPE	0.70	21.00	-9,479.00
12 PATRICK J. CATALINE	1.00	150.00	-9,329.00
124 Brett Bausinger	9.40	752.00	-8,577.00
127 RAFAEL VARGAS	10.50	1,025.00	-7,552.00
129 JOHN BRESLIN	0.40	44.00	-7,508.00
130 DAVE LOMBARDO	0.40	32.00	-7,476.00
48 Kenneth Mann	0.30	27.00	-7,449.00
56 Hugh Whyte	1.50	375.00	-7,074.00
75 Bob Seibel	2.00	550.00	-6,524.00
83 Randall Franzen	9.00	1,710.00	-4,814.00
** TOTAL	1.00	250.00	-4,564.00
** TOTAL	36.20	-4,564.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/10	0.00	-500.00	-500.00
11/30/10	0.30	-473.00	-973.00
12/31/10	0.80	-442.00	-1,415.00
01/31/11	1.30	-293.00	-1,708.00
02/28/11	2.80	-3,632.00	-5,340.00
03/31/11	0.50	-375.00	-5,715.00
04/30/11	0.00	-500.00	-6,215.00
05/31/11	3.00	90.00	-6,125.00
06/30/11	2.50	-300.00	-6,425.00
07/31/11	3.00	-260.00	-6,685.00
08/31/11	11.00	1,511.00	-5,174.00
09/30/11	11.00	610.00	-4,564.00
** TOTAL	36.20	-4,564.00	

Voynow, Bayard Company, CPAs  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE	WDATE	WORK (CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
08/31/11	08/10/11	2 90	Hugh Whyte	56	275	1.00	275.00	904694	B H T:
		56	Hugh Whyte			1.00	275.00		
		REVIEW Trial Balance Data Inpu				1.00	275.00		
08/31/11	08/17/11	2 93	Hugh Whyte t/r	56	275	1.00	275.00	905115	B H T:
		56	Hugh Whyte			1.00	275.00		
		REVIEW Partner Review				1.00	275.00		
09/30/11	08/30/11	5 1	ELISA BRABAZON processed return	11	30	0.50	15.00	906383	B H T:
		11	ELISA BRABAZON			0.50	15.00		
		BUSTAX Engagement Planning				0.50	15.00		
01/31/11	01/13/11	5 21	RAFAEL VARGAS	127	110	0.10	11.00	872379	B H T:
		Filing statements into the folder.							
		127	RAFAEL VARGAS			0.10	11.00		
		BUSTAX LIFO Computations				0.10	11.00		
01/31/11	01/04/11	5 61	ELISA BRABAZON processed it 204	11	30	0.20	6.00	872235	B H T:
		11	ELISA BRABAZON			0.20	6.00		
		BUSTAX Federal Tax Return Prep				0.20	6.00		
05/31/11	05/16/11	5 65	Bob Seibel POA	75	190	1.00	190.00	893061	B H T:
		75	Bob Seibel			1.00	190.00		
		BUSTAX Tax Audit/Examination				1.00	190.00		
05/31/11	05/19/11	5 66	Randall Franzen	83	250	1.00	250.00	892416	B H T:
		get poa and info for irs audit							
		83	Randall Franzen			1.00	250.00		
		BUSTAX Tax Notice Response				1.00	250.00		
12/31/10	12/13/10	5 68	Brett Bausinger	124	50	0.20	10.00	868659	ON HOLD
		Set up of 2010 Tax Planning File star chrysler-dodge-jeep							
12/31/10	12/16/10	5 68	Brett Bausinger	124	50	0.30	15.00	868669	ON HOLD
		Set up of 2010 Tax Planning File for Star Subaru							
		124	Brett Bausinger			0.50	25.00		

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID

5260 /

PAGE: 293

IRS  
 IRS

CONFIDENTIAL

VOYNOW\_024375

Voynow, Bayard & Company, CPAs  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
-------	-------	------------	------------	-----	------	-----	--------	------	--------

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

BUSTAX Tax Planning						0.50	25.00		
06/30/11	06/09/11	5 69	PATRICK J. CATALINE	12	80	2.50	200.00	894118	B H T:
adjusting entries									
07/31/11	06/27/11	5 69	PATRICK J. CATALINE	12	80	2.00	160.00	901658	B H T:
working on return									
07/31/11	06/28/11	5 69	PATRICK J. CATALINE	12	80	1.00	80.00	901662	B H T:
adjusting t/b, fixing return									
08/31/11	08/03/11	5 69	PATRICK J. CATALINE	12	80	1.20	96.00	904629	B H T:
adjusting return									
08/31/11	08/04/11	5 69	PATRICK J. CATALINE	12	80	1.50	120.00	904630	B H T:
2848, 3115, and attachment									
12 PATRICK J. CATALINE						8.20	656.00		
02/28/11	02/11/11	5 69	JOHN BRESLIN ext	129	80	0.20	16.00	876491	B H T:
02/28/11	02/11/11	5 69	JOHN BRESLIN ext	129	80	0.20	16.00	876492	B H T:
129 JOHN BRESLIN						0.40	32.00		
11/30/10	11/08/10	5 69	DAVE LOMBARDO INTERIM LTTR	130	90	0.30	27.00	865158	ON HOLD
130 DAVE LOMBARDO						0.30	27.00		
01/31/11	01/07/11	5 69	Bob Seibel NY IT204LL	75	190	1.00	190.00	872318	B H T:
02/28/11	02/15/11	5 69	Bob Seibel	75	190	0.50	95.00	879304	B H T:
02/28/11	02/17/11	5 69	Bob Seibel	75	190	0.50	95.00	879314	B H T:
08/31/11	08/01/11	5 69	Bob Seibel	75	190	1.00	190.00	903995	B H T:
Go over return.									
08/31/11	08/03/11	5 69	Bob Seibel	75	190	1.00	190.00	904015	B H T:
Tax return.									
08/31/11	08/16/11	5 69	Bob Seibel	75	190	0.50	95.00	907002	B H T:
Tax returns.									
08/31/11	08/22/11	5 69	Bob Seibel	75	190	0.50	95.00	907031	B H T:
3115 to KM									
08/31/11	08/24/11	5 69	Bob Seibel	75	190	1.00	190.00	907043	B H T:
Tax returns.									
08/31/11	08/25/11	5 69	Bob Seibel	75	190	0.50	95.00	907051	B H T:
Tax returns.									
08/31/11	08/26/11	5 69	Bob Seibel	75	190	1.00	190.00	907055	B H T:
Tax returns.									
09/30/11	08/31/11	5 69	Bob Seibel	75	190	0.50	95.00	907081	B H T:
E-file									
75 Bob Seibel						8.00	1,520.00		
BUSTAX Year End Tax Work						16.90	2,235.00		
02/28/11	02/07/11	5 90	PATRICK J. CATALINE	12	80	1.20	96.00	877066	B H T:
12 PATRICK J. CATALINE						1.20	96.00		

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID

5260 /

PAGE: 294

Voynow, Bayard & Company, CPAs  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

BUSTAX Trial Balance Data Inpu		1.20	96.00
09/30/11 08/30/11 6 13 Brett Bausinger	124	100	10.00 1,000.00 905914 B H T:
124 Brett Bausinger			10.00 1,000.00
INTSER Rev. Ledger & Schedules			10.00 1,000.00
12/31/10 12/14/10 6 39 RAFAEL VARGAS	127	110	0.30 33.00 867837 ON HOLD
Working on New York form IT-204-LL.			
127 RAFAEL VARGAS			0.30 33.00
INTSER Other Services USE MEMO			0.30 33.00
05/31/11 05/10/11 8 32 ROBERT KIRKHOPE	118	150	1.00 150.00 891485 B H T:
POWER OF ATTORNEY			
118 ROBERT KIRKHOPE			1.00 150.00
02/28/11 02/25/11 8 32 Kenneth Mann	48	250	0.20 50.00 887027 B H T:
3115 research			
03/31/11 03/05/11 8 32 Kenneth Mann	48	250	0.30 75.00 887378 B H T:
3115 Research			
03/31/11 03/11/11 8 32 Kenneth Mann	48	250	0.20 50.00 887580 B H T:
3115 Template			
08/31/11 08/23/11 8 32 Kenneth Mann	48	250	0.80 200.00 911721 B H T:
reveiw 3115			
48 Kenneth Mann			1.50 375.00
Other Special Projects(detail)			2.50 525.00
<b>* * TOTAL FEES</b>		<b>36.20</b>	<b>4,936.00 ( 85.00) ON HOLD</b>

\* \* DEBITS & CREDITS \* \*

10/31/10 10/31/10 99 3	-500.00 862726 ON HOLD
11/30/10 11/30/10 99 3	-500.00 863144 ON HOLD
12/31/10 12/31/10 99 3	-500.00 866963 ON HOLD
01/31/11 01/31/11 99 3	-500.00 873878 B H T:
02/28/11 02/28/11 99 3	-3,500.00 876021 B H T:
02/28/11 02/28/11 99 3	-500.00 874097 B H T:
03/31/11 03/31/11 99 3	-500.00 878437 B H T:
04/30/11 04/30/11 99 3	-500.00 883710 B H T:
05/31/11 05/31/11 99 3	-500.00 889340 B H T:
06/30/11 06/30/11 99 3	-500.00 892670 B H T:
07/31/11 07/31/11 99 3	-500.00 898292 B H T:
08/31/11 08/31/11 99 3	-500.00 903588 B H T:
09/30/11 09/30/11 99 3	-500.00 905801 B H T:

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID

5260 /

PAGE: 295

CONFIDENTIAL

VOYNOW\_024377

Voynow, Bayard & Company, CPAs  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

-----  
 \* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

-----  
 \* \* TOTAL PROGRESS BILLS AND OTHER CREDITS ON HOLD  
 - 9,500.00 ( 0.00)

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
4,936.00	0.00	4,936.00	0.00	4,936.00	- 9,500.00	- 4,564.00
=====						

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID 5260 / PAGE: 296

CONFIDENTIAL

VOYNOW\_024378

(1) Today's date	(1)	9.30.11
(2) Name of individual requesting this billing	(2)	RPS
(3) Client Name	(3)	STAR SUBARU
(4) Client # / File #	(4)	5260
(5) This billing is for work done from Month Ending through the Month Ending	(5a)	, 200
	(5b)	9.30.11, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Preparation of form 3115, Application for change in accounting method, related  
to IRS changes to Internal Revenue Code Section 263A for capitalization of  
Unicap amounts, and election of safe harbor Methods allowed under  
Revenue Procedure 2010-44.

1,500.00

Amount Due 1,500.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD)  (PROGRESS)  (FINAL)

W.I.P.

TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_

W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH  
CLIENT # / FILE #  
:

W.I.P. TO HOLD: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

BILL #: 6000 21032

WRITE UP / ( DOWN): \_\_\_\_\_

DATE KEYPUNCHED: \_\_\_\_\_

BILL

TOTAL AMOUNT BILLABLE: \_\_\_\_\_

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: \_\_\_\_\_

CONFIDENTIAL

VOYNOW\_024379

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2011

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 21032

---

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PREPARATION OF FORM 3115, APPLICATION  
FOR CHANGE IN ACCOUNTING METHOD, RELATED  
TO CHANGE WITHIN INTERNAL REVENUE CODE  
SECTION 263A, UNIFORM CAPITALIZATION  
(UNICAP) INVENTORY COSTS BY ELECTION OF  
SAFE HARBOR METHODS ALLOWED UNDER REVENUE  
PROCEDURE 2010-44.

AMOUNT DUE \$ 1,500.00

CONFIDENTIAL

VOYNOW\_024380

Voynow, Bayard & Company, CPAs

3784

1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2011

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 21032

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PREPARATION OF FORM 3115, APPLICATION FOR  
CHANGE IN ACCOUNTING METHOD, RELATED TO  
IRS CHANGES TO INTERNAL REVENUE CODE  
SECTION 263A FOR CAPITALIZATION OF  
UNICAP AMOUNTS, AND ELECTION OF SAFE  
HARBOR METHODS ALLOWED UNDER REVENUE  
PROCEDURE 210-44.

AMOUNT DUE \$ 1,500.00

CONFIDENTIAL

VOYNOW\_024381

VOYNOW BAYARD CO  
3785  
WIP

(1) Today's date	(1) <u>4.12.11</u>
(2) Name of individual requesting this billing	(2) <u>RANDY</u>
(3) Client Name	(3) <u>STAR SUBARU</u>
(4) Client # / File #	(4) <u>5260</u>
(5) This billing is for work done from Month Ending through the Month Ending	(5a) _____, 200 _____ (5b) <u>4.12.11</u> , 200 _____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:  
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed

on the December 31 2010 closing of the books

preparation of Federal , State and city

corporate tax returns.

**Accountant**

Amount Due 3,500.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

LAST YEAR BILL: 3,500 TOTAL W.I.P.: \_\_\_\_\_

DATE BILLED: \_\_\_\_\_ W.I.P. TO TRANSFER: \_\_\_\_\_

BILLED THROUGH  
CLIENT # / FILE #  
:

W.I.P. TO HOLD: \_\_\_\_\_

W.I.P. TO CLEAR: \_\_\_\_\_

CLIENT NAME: \_\_\_\_\_ WRITE UP / DOWN: \_\_\_\_\_

BILL #: 2042

DATE KEYPUNCHED: \_\_\_\_\_ BILL

TOTAL AMOUNT BILLABLE: 3,500.00

LESS RETAINERS AND OR PROGRESS BILLING: \_\_\_\_\_

AMOUNT OF BILL: 3,500.00

CONFIDENTIAL

VOYNOW\_024382

Voynow, Bayard & Company, CPAs

3786

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

February 15, 2011

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 20642

---

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED  
ON THE DECEMBER 31, 2010 CLOSING OF  
THE BOOKS AND PREPARATION OF FEDERAL,  
STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE	<u>\$ 3,500.00</u>
------------	--------------------

CONFIDENTIAL

VOYNOW\_024383

Voynow, Bayard & Company, CPAs  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010  
 SORT ON CLIENT NAME \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

<-----MOST RECENT 12 MONTHS----->				<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	MON-YR	BILLS	WRT U/D	WRTOFFS	
JAN-10	500	0	0	4,125	JAN-09	0	0	
FEB-10	500	0	0	500	FEB-09	3,500	0	
MAR-10	4,000	0	0	4,000	MAR-09	0	0	
APR-10	500	0	0	500	APR-09	0	0	
MAY-10	500	0	0	500	MAY-09	0	0	
JUN-10	500	0	0	500	JUN-09	0	0	
JUL-10	500	0	0	500	JUL-09	0	0	
AUG-10	500	0	0	500	AUG-09	0	0	
SEP-10	2,615	5,408	0	500	SEP-09	1,000	0	
OCT-10	500	0	0	500	OCT-09	500	0	
NOV-10	500	0	0	2,615	NOV-09	500	0	
DEC-10	500	0	0	500	DEC-09	4,125	25	
<b>TOTAL</b>	<b>11,615</b>	<b>5,408</b>	<b>0</b>	<b>15,240</b>	<b>TOTAL</b>	<b>9,625</b>	<b>25</b>	
<b>YTD</b>	<b>11,615</b>	<b>5,408</b>	<b>0</b>	<b>15,240</b>	<b>PYTD</b>	<b>9,625</b>	<b>25</b>	
<b>AGED</b>	<b>CURRENT</b>	<b>1 MONTH</b>	<b>2 MONTHS</b>	<b>3 MONTHS</b>	<b>4 MONTHS</b>	<b>5+ MONTHS</b>	<b>TOTAL</b>	<b>AGED</b>
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	-442.00	-473.00	-500.00	-500.00	-500.00	-3,500.00	-5,915.00	WIP
<b>YTD WORK</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>%BUDGET</b>	<b>LAST</b>	<b>DATE</b>	<b>AMOUNT</b>	<b>TYPE</b>
HOURS	0.00	21.10	-21.10	0.00%	BILLED	12/01/10	500.00	PRG
DOLLARS	0.00	2,792.00	-2,792.00	0.00%	PAYMENT	12/16/10	500.00	SN
<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL	
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE	
85.00	0.00	0.00	-6,000.00	-5,915.00	0.00	0.00	-5,915.00	

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP  
 -5,915.00

WIP TO XFER: -1415WIP TO HOLD: -415WIP TO CLEAR: -415WRITE UP/DOWN: 415AMOUNT TO BILL: 0APPROVED BY: Kun DATE: 1/25/11  
Hw

Voynow, Bayard & Company, CPAs  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010  
 SORT ON CLIENT NAME \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

## \* \* FEE &amp; EXPENSE SUMMARIES \* \*

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	0.80	52.00	52.00
INTERIM SERVICES	0.30	33.00	85.00
SYSTEM GENERATED FEES	0.00	-6,000.00	-5,915.00
** TOTAL	1.10	-5,915.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
124 Brett Bausinger	0.00	-6,000.00	-6,000.00
127 RAFAEL VARGAS	0.50	25.00	-5,975.00
130 DAVE LOMBARDO	0.30	33.00	-5,942.00
** TOTAL	0.30	27.00	-5,915.00
** TOTAL	1.10	-5,915.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/10	0.00	-500.00	-500.00
02/28/10	0.00	-500.00	-1,000.00
03/31/10	0.00	-500.00	-1,500.00
04/30/10	0.00	-500.00	-2,000.00
05/31/10	0.00	-500.00	-2,500.00
06/30/10	0.00	-500.00	-3,000.00
07/31/10	0.00	-500.00	-3,500.00
08/31/10	0.00	-500.00	-4,000.00
09/30/10	0.00	-500.00	-4,500.00
10/31/10	0.00	-500.00	-5,000.00
11/30/10	0.30	-473.00	-5,473.00
12/31/10	0.80	-442.00	-5,915.00
** TOTAL	1.10	-5,915.00	

Voynow, Bayard & Company, CPAs  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010  
 SORT ON CLIENT NAME \* SELECTED CLIENTS

v.6.00

5260 / GRP: STAR PRG BILL FRM: 5 CYC: 12 RATE FACTOR: 1.00 MGMT: 83  
 STAR AUTO SALES OF QUEENS, LLC/STAR AUTO SALES OF QUEENS, VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
-------	-------	------------	------------	-----	------	-----	--------	------	--------

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

12/31/10 12/13/10 5 68 Brett Bausinger 124 50 0.20 10.00 868659 B H T:  
 Set up of 2010 Tax Planning File star

12/31/10 12/16/10 5 68 Brett Bausinger 124 50 0.30 15.00 868669 B H T:  
 chrysler-dodge-jeep  
 Set up of 2010 Tax Planning File for Star Subaru

124 Brett Bausinger 0.50 25.00

BUSTAX Tax Planning 0.50 25.00

11/30/10 11/08/10 5 69 DAVE LOMBARDO 130 90 0.30 27.00 865158 B H T:  
 INTERIM LTTR

130 DAVE LOMBARDO 0.30 27.00

BUSTAX Year End Tax Work 0.30 27.00

12/31/10 12/14/10 6 39 RAFAEL VARGAS 127 110 0.30 33.00 867837 B H T:  
 Working on New York form IT-204-LL.

127 RAFAEL VARGAS 0.30 33.00

INTSER Other Services USE MEMO 0.30 33.00

\* \* TOTAL FEES 1.10 85.00

\* \* DEBITS & CREDITS \* \*

01/31/10	01/31/10	99	3	-500.00	823299	ON HOLD
02/28/10	02/28/10	99	3	-500.00	826441	ON HOLD
03/31/10	03/31/10	99	3	-500.00	828954	ON HOLD
04/30/10	04/30/10	99	3	-500.00	840253	ON HOLD
05/31/10	05/31/10	99	3	-500.00	840975	ON HOLD
06/30/10	06/30/10	99	3	-500.00	844624	ON HOLD
07/31/10	07/31/10	99	3	-500.00	851232	ON HOLD
08/31/10	08/31/10	99	3	-500.00	851981	ON HOLD
09/30/10	09/30/10	99	3	-500.00	854432	ON HOLD
10/31/10	10/31/10	99	3	-500.00	862726	B H T:
11/30/10	11/30/10	99	3	-500.00	863144	B H T:
12/31/10	12/31/10	99	3	-500.00	866963	B H T:

\* \* TOTAL PROGRESS BILLS AND OTHER CREDITS -6,000.00 ( 0.00) ON HOLD

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
85.00	0.00	85.00	0.00	85.00	-6,000.00	-5,915.00
=====						

17 Jan 2011 11:31

DWIP SORT ON CLIENT NAME 5260 /

PAGE: 179

CONFIDENTIAL

VOYNOW\_024386